



REGULATORY PLAN 2022-2023



DEPARTMENT OF REVENUE

FLORIDA





Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

2022-2023 REGULATORY PLAN

CERTIFICATION PER SECTION 120.74(1)(d), FLORIDA STATUTES

I, Jim Zingale, Executive Director, Department of Revenue, pursuant to the authority delegated to me by the Governor and Cabinet under Rule 12-3.007(1)(h), Florida Administrative Code, and

I, Mark Hamilton, General Counsel, Department of Revenue, hereby certify the following:

1. I have reviewed the Department of Revenue's 2022-2023 Regulatory Plan; and
2. I have verified that the Department regularly reviews all its rules to determine if the rules remain consistent with the Department of Revenue's rulemaking authority and laws implemented. The most recent comprehensive review was completed August 31, 2022.

Dated this 14th day of September 2022.

By: _____

Jim Zingale, Executive Director

By: _____

Mark Hamilton, General Counsel



2022-2023 REGULATORY PLAN

Below is the Department of Revenue’s 2022-2023 Regulatory Plan, which has been prepared pursuant to the requirements of section 120.74(1), Florida Statutes.

1. PLAN REQUIREMENTS OF SECTION 120.74(1)(a), FLORIDA STATUTES

This section provides that an agency’s plan must include a listing of each law enacted or amended during the previous 12 months which created or modified the duties or authority of the agency and a statement as to whether rulemaking is required to implement the law.

Attachment “A” contains Revenue’s review and response to these requirements.

2. PLAN REQUIREMENTS OF SECTION 120.74(1)(b), FLORIDA STATUTES

This section provides that an agency’s plan must include a listing of any other laws which the agency expects to implement by rulemaking before the following July 1, except emergency rulemaking. For each law listed under this paragraph, the plan must state whether the rulemaking is intended to simplify, clarify, increase efficiency, improve coordination with other agencies, reduce regulatory costs, or delete obsolete, unnecessary, or redundant rules.

The table below contains Revenue’s response to these requirements.

Law Implemented	Intent of Rulemaking	Rule
§ 213.21(2)(a), F.S.	Clarify; Delete obsolete provisions	12-3.007
§ 218.26, F.S.	Clarify; Delete obsolete provisions	12-10.008
§ 213.22, F.S.	Clarify; Delete redundant provisions	12-11.002, 12-22.005
§ 213.13, F.S.	Delete redundant provisions	12-28.008
§ 212.08(7)(x), F.S.	Delete unnecessary provision	12A-1.001
§§ 212.02(15), 212.05(1)(j), F.S.	Delete unnecessary provisions	12A-1.0371
§ 212.02(10)(j), F.S.	Delete obsolete provisions	12A-1.044
§ 212.05(1)(l), F.S.	Delete obsolete provisions	12A-1.047
§§ 212.11, 212.12, 212.18, 373.41491, F.S.	Simplify; Delete obsolete provisions	12A-1.056
§ 212.02(14), F.S.	Clarify	12A-1.066
§§ 212.18(3), 212.183, F.S.	Clarify	12A-1.0911
§ 290.016, F.S.	Delete obsolete provisions	12A-1.097, 12A-1.107, 12C-1.0188, 12C-1.051, 12D-7.0155, 12D-16.002

§ 337.401(3)(c), F.S.	Clarify	12A-19.050
§ 206.41, F.S.	Clarify	12B-5.020
§§ 213.235, 624.519(9), F.S.	Delete obsolete provisions; Delete unnecessary provisions	12B-8.001
§ 213.755, F.S.	Delete unnecessary provisions	12B-8.015
§§ 145.10(2), 193.023(1), 193.075, 193.085(4)(a), (b), 193.114, 193.122(2), 193.1554(5), 193.155(5), 193.1556(2), 193.092, 193.461(2), (3)(a), (e), 193.503, 193.625, 193.703, 194.014, 195.002, 195.087, 196.082(5), 196.101(3), (5), (6), (7), 196.151, 196.1961, 196.1995, 197.2423, 197.2524, 197.262, 197.322(1), 197.3632, 197.3635, 197.432, 200.065, 218.23(1), F.S.	Clarify; Delete obsolete provisions	12D-16.002
§ 409.2564(11)	Clarify; Delete obsolete provisions	12E-1 (New), 12E-1.030

3. PLAN REQUIREMENTS OF SECTION 120.74(1)(c), FLORIDA STATUTES

This section provides that an agency's plan must include any desired update to the prior year's regulatory plan; furthermore, if statutes requiring rulemaking were identified in a prior year's plan but a notice of proposed rulemaking has not yet been published, the agency must make the statements required in section 120.74(1)(c)1. and 2.

To implement section 19, Chapter 2021-31, Laws of Florida, the creation of new Rule 12A-1.112 and amendments to Rule 12A-1.057, Florida Administrative Code, were reported in the Department of Revenue's 2021-2022 Regulatory Plan. After further review, the law is clear on its face and the creation of a new rule has been withdrawn.

Attachment A
Department of Revenue
2022-2023 Annual Regulatory Plan

Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement the law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
1	Ch. 2022-4, L.O.F. [Section 11] § 193.4517	N	N	N	N/A	N/A	N/A	Reviser's law to conform to the reordering of definitions in § 182.14. No rulemaking is necessary.
2	Ch. 2022-5, L.O.F. [Sections 4 and 36] § 197.318 and 218.131 (Repealed)	N	Y	Y	07/12/22 (Vol. 48, No. 134)	08/30/22 (Vol. 48, No. 169)	12D-16.002	
3	Ch. 2022-6, L.O.F. [Section 3] § 341.840(7)(g) (Repealed)	N	N	N	N/A	N/A	N/A	Reviser's law repeals unused rulemaking authority. No rulemaking is necessary.
4	Ch. 2022-67, L.O.F. [Section 8] § 409.1464(8)	N	N	N	N/A	N/A	N/A	Law requires agencies to cooperate with the entity selected to implement the Responsible Fatherhood Initiative. No rulemaking is necessary.
5	Ch. 2022-67, L.O.F. [Sections 12 and 13] §§ 409.2557 and 409.2564	N	Y	Y	02/25/22 (Vol. 38, No. 39)	03/31/22 (Vol. 48, No. 63)	12E-1.011 12E-1.012 12E-1.023 12E-1.028	
6	Ch. 2022-97, L.O.F. [Section 4] § 194.032	N	Y	Y	07/12/22 (Vol. 48, No. 134)	08/30/22 (Vol. 48, No. 169)	12-9.005 12D-16.002	
7	Ch. 2022-97, L.O.F. [Sections 5 and 6] § 196.031	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
8	Ch. 2022-97, L.O.F. [Sections 7, 8, and 9] § 196.173	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
9	Ch. 2022-97, L.O.F. [Sections 10 and 11] § 196.1978	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
10	Ch. 2022-97, L.O.F. [Sections 12 and 13] § 196.202	N	Y	Y	07/12/22 (Vol. 48, No. 134)	08/30/22 (Vol. 48, No. 169)	12D-7.003 12D-16.002	
11	Ch. 2022-97, L.O.F. [Sections 14, 15, and 53] § 197.319	N	Y	Y	07/12/22 (Vol. 48, No. 134)	08/30/22 (Vol. 48, No. 169)	12D-16.002	

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	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement the law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
12	Ch. 2022-97, L.O.F. [Sections 16, 17, and 53] § 197.3195	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
13	Ch. 2022-97, L.O.F. [Section 18] § 201.25	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
14	Ch. 2022-97, L.O.F. [Section 19] § 212.04	N	Y	Y	07/12/22 (Vol. 48, No. 134)	08/24/22 (Vol. 48, No. 165)	12A-1.005	
15	Ch. 2022-97, L.O.F. [Section 20] § 212.05	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
16	Ch. 2022-97, L.O.F. [Sections 23 and 53] § 212.08(3)(b) and (5)(a)	N	Y	Y	07/12/22 (Vol. 48, No. 134)	08/24/22 (Vol. 48, No. 165)	12A-1.087 12AER22-11 07/01/22 (Vol. 48, No. 128)	
17	Ch. 2022-97, L.O.F. [Sections 23 and 53] § 212.08(5)(c)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
18	Ch. 2022-97, L.O.F. [Sections 23, 29, 34 and 53] §§ 212.08(5)(p), 220.183, and 624.5105	N	N	N/A	N/A	N/A	N/A	Law addresses annual funding for the Community Contribution Tax Credit. No rulemaking is necessary.
19	Ch. 2022-97, L.O.F. [Sections 23 and 53] § 212.08(7)(b)	N	Y	Y	07/12/22 (Vol. 48, No. 134)	08/24/22 (Vol. 48, No. 165)	12A-1.059 12AER22-10 07/01/22 (Vol. 48, No. 128)	
20	Ch. 2022-97, L.O.F. [Sections 23 and 53] § 212.08(5)(ppp)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
21	Ch. 2022-97, L.O.F. [Section 24] § 213.053(23)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
22	Ch. 2022-97, L.O.F. [Sections 25, 28, 32 and 53] §§ 220.02(8), 220.13 and 220.1915	N	Y	N	N/A	March 2023	12C-1 (New) 12C-1.051	

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	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
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23	Ch. 2022-97, L.O.F. [Sections 26 and 27] § 220.03	N	N	N	N/A	N/A	N/A	The law is clear on its face. No rulemaking is necessary.
24	Ch. 2022-97, L.O.F. [Sections 30, 35, 37, 39, 40, 41, and 42] §§ 220.1876, 624.51056, and 1003.485	N	N	N	N/A	N/A	N/A	Law extends the New Worlds Reading Initiative Tax Credit Program to the 2021 taxable year and addresses annual funding for the program. The law is clear on its face. No rulemaking is necessary.
25	Ch. 2022-97, L.O.F. [Sections 31 and 36] §§ 220.1877 and 624.51057	N	N	N	N/A	N/A	N/A	Law extends the Tax Credit for Contributions to Eligible Charitable Organizations Program to the 2021 taxable year and addresses annual funding for the program. The law is clear on its face. No rulemaking is necessary.
26	Ch. 2022-97, L.O.F. [Sections 33, 39, 40, 41, and 42] § 402.62	N	N	N	N/A	N/A	N/A	Law extends the Strong Families Tax Credit Program to the 2021 taxable year and addresses annual funding for the program. The law is clear on its face. No rulemaking is necessary.
27	Ch. 2022-97, L.O.F. [Section 43]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	N/A The chapter law authorizes the adoption of emergency rules	12AER22-8 (Vol. 48, No. 91) May 10, 2022	Emergency rulemaking was more appropriate for implementation of the sales tax holiday for clothing and school supplies.
28	Ch. 2022-97, L.O.F. [Section 44]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	N/A The chapter law authorizes the adoption of emergency rules	12AER22-3 (Vol. 48, No. 91) May 10, 2022	Emergency rulemaking was more appropriate for implementation of the sales tax holiday for disaster preparedness supplies.
29	Ch. 2022-97, L.O.F. [Section 45]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	N/A The chapter law authorizes the adoption of emergency rules	12AER22-4 (Vol. 48, No. 91) May 10, 2022	Emergency rulemaking was more appropriate for implementation of the sales tax holiday on specific admissions and outdoor activity supplies.
30	Ch. 2022-97, L.O.F. [Section 46]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	N/A The chapter law authorizes the adoption of emergency rules	12AER22-9 (Vol. 48, No. 115) June 14, 2022	Emergency rulemaking was more appropriate for implementation of the sales tax holiday for tools commonly used by skilled trade workers.
31	Ch. 2022-97, L.O.F. [Section 47]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	N/A The chapter law authorizes the adoption of emergency rules	12AER22-12 (Vol. 48, No. 146) July 28, 2022	Emergency rulemaking was more appropriate for implementation of the Florida Motor Fuel Tax Relief Act of 2022.

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32	Ch. 2022-97, L.O.F. [Section 48]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	N/A The chapter law authorizes the adoption of emergency rules	12AER22-2 (Vol. 48, No. 91) May 10, 2022	Emergency rulemaking was more appropriate for implementation of the sales tax holiday for children's books.
33	Ch. 2022-97, L.O.F. [Section 49]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	March 2023 The chapter law authorizes the adoption of emergency rules	12A-1.114 (New) 12AER22-5 (Vol. 48, No. 91) May 10, 2022	Emergency and permanent rulemaking is necessary for implementation of the one-year sales tax holiday for ENERGY STAR rated appliances.
34	Ch. 2022-97, L.O.F. [Section 50]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	March 2023 The chapter law authorizes the adoption of emergency rules	12A-1.113 (New) 12AER22-6 (Vol. 48, No. 91) May 10, 2022	Emergency and permanent rulemaking is necessary for implementation of the one-year sales tax holiday for children's diapers.
35	Ch. 2022-97, L.O.F. [Section 51]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	March 2023 The chapter law authorizes the adoption of emergency rules	12A-1.113 (New) 12AER22-6 (Vol. 48, No. 91) May 10, 2022	Emergency and permanent rulemaking is necessary for implementation of the one-year sales tax holiday for baby and toddler clothing, apparel, and shoes.
36	Ch. 2022-97, L.O.F. [Section 52]	N	Y	N/A The chapter law authorizes the adoption of emergency rules	N/A	March 2023 The chapter law authorizes the adoption of emergency rules	12A-1.112 (New) 12AER22-7 (Vol. 48, No. 91) May 10, 2022	Emergency and permanent rulemaking is necessary for implementation of the two-year sales tax holiday for impact-resistant windows, doors, and garage doors.
37	Ch. 2022-151, L.O.F. [Sections 1 and 2] §§ 202.30 and 213.755	N	Y	Y	07/12/22 (Vol. 48, No. 138)	08/24/22 (Vol. 48, No. 165)	12-24.003 12A-1.097 12A-16.008 12A-19.100 12B-4.003 12B-5.150 12B-6.005 12B-7.008 12B-7.026 12B-7.031 12B-8.003 12C-1.051	
38	2022-154, L.O.F. [Section 29] 1003.485(7)(b)	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
39	2022-180 [Section 3] § 318.18(20)	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.

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40	Ch. 2022-197, L.O.F. [Section 2, 5, 6, and 7] §§ 327.30(7), 327.54(11), 327.73(8), and 327.731(1)(d)	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
41	Ch. 2022-219, L.O.F. [Sections 1 - 6] §§ 196.011, 196.077, and 218.125 HJR 1 Adds section 6(g) to Article VII and a new section to Article XII, Florida Constitution	N	Y	N/A	N/A	N/A	12DER-22- (New) 12D-16.002	HJR 1 requires voter approval on 11/08/2022. If the constitutional amendment is approved, emergency and permanent rulemaking will be necessary.
42	Ch. 2022-245, L.O.F. [Section 12]	N	N	N/A	N/A	N/A	N/A	This law does not change administrative duties of the Department. No rulemaking is necessary.