

REGULATORY PLAN
2023-2024



DEPARTMENT OF REVENUE

FLORIDA



2023-2024 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 2023-2024 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 28 day of September 2023.

By: 
Jim Zingale, Executive Director

By: 
Mark Hamilton, General Counsel



2023-2024 REGULATORY PLAN

Below is the Department of Revenue’s 2023-2024 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 |
| § 213.21(1), F.S. | Clarify | 12-6.003 |
| § 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 |
| § 193.5544, F.S.; Art. VII, § (4)(g) | Clarify | 12D-8.0064(3)(d) |
| §§ 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 |
| § 195.062 | Clarify | 12D-51.001 |
| § 409.2572, F.S. | Clarify; Delete obsolete provisions | 12E-1.008 |

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.

No update will be made to Revenue’s 2022-2023 Regulatory Plan. Revenue had no mandatory rulemaking last fiscal year.

Attachment A
Department of Revenue
2023-2024 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 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. 2022-272, L.O.F. [Sections 3 and 7] § 197.3181(2)(a) | Y | Y | N The chapter law authorizes the adoption of emergency rules. | N/A | N/A | 12DER23-01 01/13/23 (Vol. 49, No. 9) 12DER22-13 12/21/22 (Vol. 48, No. 246) | Emergency rulemaking was appropriate for implementation of an application for taxpayers to request a refund of property tax paid on residential property rendered uninhabitable due to damages sustained by Hurricane Ian or Hurricane Nicole. |
| 2 | Ch. 2023-5, L.O.F. [Sections 4 and 36] §§ 197.318 and 218.131 (<i>Repealed</i>) | N | N | N/A | N/A | N/A | N/A | This law does not change administrative duties of the Department. No rulemaking is necessary. |
| 3 | Ch. 2023-8, L.O.F. [Section 90] § 409.2557(3) | N | N | N/A | N/A | N/A | N/A | Reviser's law provides editorial changes. No rulemaking is necessary. |
| 4 | Ch. 2023-16, L.O.F. [Section 6] § 1002.395 | N | N | N/A | N/A | N/A | N/A | This law does not change administrative duties of the Department. No rulemaking is necessary. |
| 5 | Ch. 2023-17, L.O.F. [Section 8] § 196.1978 | Y | Y | Y | 08/29/2023 (Vol. 49, No. 168) | 12/14/2023 | 12D-16.002 | |
| 6 | Ch. 2023-17, L.O.F. [Section 9] § 196.1979 | Y | Y | Y | 08/29/2023 (Vol. 49, No. 168) | 12/14/2023 | 12D-16.002 | |
| 7 | Ch. 2023-17, L.O.F. [Sections 10, 11, 14, 15, and 16] §§ 201.15 and 215.22(1)(i) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 8 | Ch. 2023-17, L.O.F. [Section 12] § 212.08(5)(v) | N | Y | Y | 06/30/2023 (Vol. 49, No. 127) | 09/19/2023 (Vol. 49, No. 182) | 12-26.008 | |
| 9 | Ch. 2023-17, L.O.F. [Sections 12, 19 and 40] §§ 212.08(5)(p), 220.183(1)(c) and 624.5105(1)(c) | N | N | N/A | N/A | N/A | N/A | Law addresses annual funding for the Community Contribution Tax Credit. No rulemaking is necessary. |
| 10 | Ch. 2023-17, L.O.F. [Section 13] § 213.053(24) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |

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Department of Revenue
2023-2024 Annual Regulatory Plan

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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. |
| | | | | 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 | |
| 11 | Ch. 2023-17, L.O.F. [Sections 17, 18, 21, 34, 39, 41, and 43] §§ 220.02(8), 220.13(1)(a), 220.1878, 220.222(2)(c), 420.50872, 624.509(7), and 624.51058 | N | Y | Y The chapter law authorizes the adoption of emergency rules. | 06/30/2023 (Vol. 49, No. 127) 07/12/2023 (Vol. 49, No. 134) | 09/19/2023 (Vol. 49, No. 182) | 12ER23-11-12ER23-15 (To be effective 10/01/2023) 12-29.001 12-29.002 12-29.003 12-29.005 12-29.006 (New) 12B-8.003 12C-1.051 | Emergency and permanent rulemaking is necessary for implementation of the tax credit for contributions to the Live Local Program. |
| 12 | Ch. 2023-17, L.O.F. [Section 20] § 220.186(2) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 13 | Ch. 2023-55, L.O.F. [Sections 1, 2, and 4] §§ 365.172, 365.173, and 212.05965 | N | N | N/A | N/A | N/A | N/A | Law removes “E911” from reference to the “prepaid wireless E911 fee.” No rulemaking is necessary. |
| 14 | Ch. 2023-69, L.O.F. [Section 1] § 212.055(6)(c) | N | N | N/A | N/A | N/A | N/A | The Department does not administer the use of the proceeds derived from the school capital outlay surtax. |
| 15 | Ch. 2023-71, L.O.F. [Sections 7 and 10] §§ 382.013(2)(g) and 382.023 | N | N | N/A | N/A | N/A | N/A | This law does not change administrative duties of the Department. No rulemaking is necessary. |
| 16 | Ch. 2023-81, L.O.F. [Section 4] § 220.198 | N | Y | Y The chapter law authorizes the adoption of emergency rules. | 06/30/2023 (Vol. 49, No. 127) | 09/19/2023 (Vol. 49, No. 182) | 12CER23-7 12CER23-8 (Effective 07/01/2023) 12C-1.0198 12C-1.051 | |
| 17 | Ch. 2023-114, L.O.F. [Section 1] § 860.142 | N | N | N/A | N/A | N/A | N/A | This law does not change administrative duties of the Department. No rulemaking is necessary. |
| 18 | Ch. 2023-152, L.O.F. [Section 2] § 61.13016(1)(c) | N | Y | Y | 06/28/2023 (Vol. 49, No. 125) | 09/20/2023 (Vol. 49, No. 183) | 12E-1.023 | |

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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. |
| | | | | 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 | |
| 19 | Ch. 2023-152, L.O.F. [Section 3] § 61.181 | N | N | N/A | N/A | N/A | N/A | Law repeals the Department's rulemaking authority regarding information to be reported to the Department by each depository established by a county clerk to handle child support payments. No rulemaking is necessary. |
| 20 | Ch. 2023-152, L.O.F. [Section 4] § 61.30(2)(c) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 21 | Ch. 2023-152, L.O.F. [Section 5] § 409.256(2)(a) | N | N | Y | 06/28/2023 (Vol. 49, No. 125) | 09/20/2023 (Vol. 49, No. 183) | 12E-1.036 | |
| 22 | Ch. 2023-152, L.O.F. [Section 6] § 409.2563(8) | N | Y | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 23 | Ch. 2023-154, L.O.F. [Sections 1 and 2] § 212.08(19) | Y | Y | N The chapter law authorizes the adoption of emergency rules. | N/A | April 1, 2024 | 12AER24-1 (Anticipated) 12A-1 (New) | |
| 24 | Ch. 2023-154, L.O.F. [Section 3] § 213.053(24) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 25 | Ch. 2023-157, L.O.F. [Section 1] § 125.01(1)(r) | N | N | N | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 26 | Ch. 2023-157, L.O.F. [Section 5] § 194.036(1)(b) | N | N | N | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 27 | Ch. 2023-157, L.O.F. [Sections 6 and 7] § 196.081 | N | Y | Y | 07/11/2023 (Vol. 49, No. 133) | 10/03/2023 | 12D-16.002 | |
| 28 | Ch. 2023-157, L.O.F. [Sections 8 and 9] § 196.081 | N | Y | Y | 07/11/2023 (Vol. 49, No. 133) | 10/03/2023 | 12D-16.002 | |
| 29 | Ch. 2023-157, L.O.F. [Sections 10 and 11] § 196.196(6) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking necessary. |

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| | | | | 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 | |
| 30 | Ch. 2023-157, L.O.F. [Section 12] § 196.198 | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking necessary. |
| 31 | Ch. 2023-157, L.O.F. [Sections 13 and 14] § 197.319 | Y | Y | Y | 07/11/2023 (Vol. 49, No. 133) | 10/03/2023 | 12D-16.002 | |
| 32 | Ch. 2023-157, L.O.F. [Sections 15 and 16] §§ 199.145(2)(a) and 201.08(3) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 33 | Ch. 2023-157, L.O.F. [Section 17] § 202.19 | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking necessary. |
| 34 | Ch. 2023-157, L.O.F. [Sections 18, 19 and 20] §§ 206.9952, 2066.9955 and 206.996] | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 35 | Ch. 2023-157, L.O.F. [Sections 22 and 49] § 212.031(1)(e) | N | N | N/A | 06/30/2023 (Vol. 49, No. 127) | 09/19/2023 (Vol. 49, No. 182) | 12A-1.070 | |
| 36 | Ch. 2023-157, L.O.F. [Sections 24 and 49] § 212.08(5)(a) | N | N | N/A | 06/30/2023 (Vol. 49, No. 127) | 09/19/2023 (Vol. 49, No. 182) | 12A-1.087 | |
| 37 | Ch. 2023-157, L.O.F. [Sections 24 and 49] § 212.08(5)(w) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 38 | Ch. 2023-157, L.O.F. [Sections 24 and 49] § 212.08(7)(qqq) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 39 | Ch. 2023-157, L.O.F. [Sections 24 and 49] § 212.08(7)(rrr) | N | N | Y | 06/30/2023 (Vol. 49, No. 127) | 09/19/2023 (Vol. 49, No. 182) | 12A-1.097 12AER23-6 06/30/2023 (Vol. 49, No. 127) | |
| 40 | Ch. 2023-157, L.O.F. [Sections 24 and 49] § 212.08(7)(sss) | N | Y | Y | 06/30/2023 (Vol. 49, No. 127) | 09/19/2023 (Vol. 49, No. 182) | 12A-1.020 12A-1.097 12AER23-6 06/30/2023 (Vol. 49, No. 127) | |

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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 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 | |
| 41 | Ch. 2023-157, L.O.F. [Sections 24 and 49] 212.08(7)(ttt) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 42 | Ch. 2023-157, L.O.F. [Section 25] § 212.20(6)(d) | N | N | N/A | N/A | N/A | N/A | Law provides for the distribution of tax proceeds. No rulemaking is necessary. |
| 43 | Ch. 2023-157, L.O.F. [Sections 26, 32 and 49] §§ 213.053(8)(o) and 220.199 | N | N | N | N/A | April 1, 2024 | 12C-1.051 | |
| 44 | Ch. 2023-157, L.O.F. [Section 27] § 220.02 | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 45 | Ch. 2023-157, L.O.F. [Sections 28 and 29] § 220.03 | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 46 | Ch. 2023-157, L.O.F. [Section 30] § 220.13 | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 47 | Ch. 2023-157, L.O.F. [Sections 31 and 37] §§ 220.1845 and 376.30781 | N | N | N/A | N/A | N/A | N/A | Law addresses annual funding for the Contaminated Site Rehabilitation Tax Credit. No rulemaking is necessary. |
| 48 | Ch. 2023-157, L.O.F. [Sections 33 and 49] § 220.1991 | N | Y | Y | 06/30/2023 (Vol. 49, No. 127) | 09/19/2023 (Vol. 49, No. 182) | 12C-1.01991 12C-1.051 12CER23-7 12CER23-9 June 30, 2023 (Vol. 49, No. 127) | |
| 49 | Ch. 2023-157, L.O.F. [Section 34] § 220.222 | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 50 | Ch. 2023-157, L.O.F. [Section 38] § 402.62 | N | N | N/A | N/A | N/A | N/A | Law addresses annual funding for the Strong Families Tax Credit. No rulemaking is necessary. |

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| 51 | Ch. 2023-157, L.O.F. [Section 43] | N | Y | N/A The chapter law authorizes the adoption of emergency rules | N/A | N/A | 12AER23-2 06/14/2023 (Vol. 49, No. 115) | Emergency rulemaking was more appropriate for implementation of the sales tax holiday for clothing and school supplies. |
| 52 | Ch. 2023-157, L.O.F. [Section 44] | N | N | N/A | N/A | N/A | N/A | No rulemaking was needed for the sales tax holiday for disaster preparedness supplies. |
| 53 | Ch. 2023-157, L.O.F. [Section 45] | N | N | N/A | N/A | N/A | N/A | No rulemaking was needed for the Freedom Summer sales tax holiday. |
| 54 | Ch. 2023-157, L.O.F. [Section 46] | N | N | N/A | N/A | N/A | N/A | No rulemaking was needed for the sales tax holiday for tools used by skilled trade workers. |
| 55 | Ch. 2023-157, L.O.F. [Section 47] | N | N | N/A | N/A | N/A | N/A | No rulemaking was needed for the sales tax holiday for ENERGY STAR appliances. |
| 56 | Ch. 2023-157, L.O.F. [Section 48] | N | N | N/A | N/A | N/A | N/A | No rulemaking was needed for the sales tax holiday for gas ranges and cooktops. |
| 57 | Ch. 2023-157, L.O.F. [Section 50] § 197.3181 | N | Y | N The chapter law authorizes the adoption of emergency rules. | N/A | N/A | 12DER23-10 07/10/2023 (Vol. 49, No. 132) | Emergency rulemaking was more appropriate for implementation of a form for reimbursing taxing authorities required to refund property taxes to taxpayers whose residential property was rendered uninhabitable due to damages sustained by Hurricane Ian or Hurricane Nicole. |
| 58 | Ch. 2023-169, L.O.F. [Section 19] § 201.15(4)(h) | N | N | N/A | N/A | N/A | N/A | Law provides for the use of a specified portion of the documentary stamp tax proceeds. The Department does not administer the use of such proceeds. |
| 59 | Ch. 2023-173, L.O.F. [Sections 14, 15, 16, 25, 27] §§ 196.012(14), 212.08(5)(j), 212.098(1)(a), 220.191, 220.196(1)(a)(2)(b) | N | N | N/A | N/A | N/A | N/A | Laws reflect the transfer of duties of the Department of Economic Opportunity to the Department of Commerce. No rulemaking is necessary. |

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| | | | | 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 | |
| 60 | Ch. 2023-173, L.O.F. [Sections 15 and 68] §§ 212.08(5)(q) and 288.1254 (<i>Repealed</i>) | N | N | N/A | N/A | N/A | N/A | Law repeals the Entertainment Industry Sales Tax Credit and Financial Incentive Program. No rulemaking is necessary. |
| 61 | Ch. 2023-173, L.O.F. [Sections 17, 57, 58, and 59] §§ 212.20(6)(d), 288.1168 (<i>Repealed</i>), 288.1169 (<i>Repealed</i>), and 288.1171 (<i>Repealed</i>) | N | N | N/A | N/A | N/A | N/A | Laws repeal the distribution of tax proceeds to the Professional Golf Hall of Fame, the Game Fish Association World Center, and the Motorsports Entertainment Complex. No rulemaking is necessary. |
| 62 | Ch. 2023-173, L.O.F. [Sections 16 and 47] §§ 212.098(1)(a) and 288.106 (<i>Repealed</i>) | N | N | N/A | N/A | N/A | N/A | Laws repeal the Qualified Target Industry Businesses Tax Refund Program. No rulemaking is necessary. |
| 63 | Ch. 2023-173, L.O.F. [Sections 19, 21, 22, 23, and 26] §§ 213.053(8)(aaa), 220.02(8), 220.13(1)(a)(b), 220.16(5), and 220.194 (<i>Repealed</i>) | N | N | N/A | N/A | N/A | N/A | Laws repeal the Corporate Income Tax Credit for Spaceflight Projects. No rulemaking is necessary. |
| 64 | Ch. 2023-173, L.O.F. [Sections 21, 26, 106, 111, and 112] §§ 213.053(8)(aaa), 220.13(1)(a)(b) and 288.9916 (<i>Repealed</i>), 288.9921(<i>Repealed</i>), and 288.9922 (<i>Repealed</i>) | N | N | N/A | N/A | N/A | N/A | Laws repeal the New Markets Tax Credit. No rulemaking is necessary. |
| 65 | Ch. 2023-173, L.O.F. [Sections 21, 22, 24, and 68] §§ 220.02(8), 220.13(1)(a)(b), 220.1899, and 288.1254 (<i>Repealed</i>) | N | N | N/A | N/A | N/A | N/A | Laws repeal the Entertainment Industry Corporate Income Tax Credit and the Entertainment Industry Financial Incentive Program. No rulemaking is necessary. |
| 66 | Ch. 2023-173, L.O.F. [Section 45] § 288.1045 | N | N | N/A | N/A | N/A | N/A | Laws repeal the Qualified Defense Contractor and Space Flight Business Tax Refund Program. No rulemaking is necessary. |

Attachment A
Department of Revenue
2023-2024 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 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 | |
| 67 | Ch. 2023-173, L.O.F. [Section 69] § 288.1258 | N | N | N/A | N/A | N/A | N/A | This law reflects the transfer of duties of the Office of Film and Entertainment to the Department of Commerce; however, the duties of the Department of Revenue do not change. No rulemaking is necessary. |
| 68 | Ch. 2023-174 [Section 5] § 316.1896 | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 69 | Ch. 2023-174 [Section 7] § 318.18(3) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 70 | Ch. 2023-174 [Section 8] § 316.0776(5) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 71 | Ch. 2023-174 [Section 13] § 318.21 | N | N | N/A | N/A | N/A | N/A | Law provides technical changes to referenced statutes amended by the law. No rulemaking is necessary. |
| 72 | Ch. 2023-207 [Sections 1 and 2] §§ 198.6 and 198.32 | N | Y | Y | 06/30/2023 (Vol. 49, No. 127) | 09/19/2023 (Vol. 49, No. 182) | 12C-3.0015 12C-3.008 | |
| 73 | Ch. 2023-209 [Section 1, 2 and 3] §§ 742.011, 742.10(5) and 744.301(1) | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 74 | Ch. 2023-213 [Sections 1 and 2] §§ 61.1255 and 61.13 | N | N | N/A | N/A | N/A | N/A | Law is clear on its face. No rulemaking is necessary. |
| 75 | Ch. 2023-226 [Section 13] § 713.24(1) and (3) | N | N | N/A | N/A | N/A | N/A | This law does not change administrative duties of the Department. No rulemaking is necessary. |