

AGENDA
FLORIDA DEPARTMENT OF REVENUE

MEMBERS

Governor Charlie Crist
Attorney General Bill McCollum
Chief Financial Officer Alex Sink
Commissioner Charles Bronson

April 28, 2009

Contact: Jeff Kielbasa
(850-922-5201)

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
-------------	----------------	-----------------------

- | | | |
|----|---|---------------------------|
| 1. | Respectfully request approval of the minutes of March 10, 2009.

(ATTACHMENT 1) | RECOMMEND APPROVAL |
| 2. | Respectfully request approval and authority to publish a Notice of Intended Action relating to insurance premium tax in the Florida Administrative Weekly to: <ul style="list-style-type: none">• administer implementation of recent legislation (Section 14 of Chapter 2007-1, and Section 4 of Chapter 2008-220, Laws of Florida);• make revisions identified during recent litigation; and,• make technical changes such as corrections to statute references and the removal of obsolete provisions
(ATTACHMENT 2) | RECOMMEND APPROVAL |
| 3. | Respectfully request adoption and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, amendments to state tax rules and forms to administer implementation of recent legislative changes and to clarify and simplify Department administrative procedures for better taxpayer understanding and compliance. | |

Proposed Rules on State and Local Sales and Use Tax/
Secondhand Dealers or Secondary Metals Recycler

- Clarify that dealers do not pay sales tax when they buy “one-time use” items that accompany products they sell (*Rules 12A-1.029, 12A-1.036, 12A-1.040, and 12A-1.075, Florida Administrative Code/F.A.C.*);
- Update the effective local sales surtax rates the Department provides to operators of amusement and vending machines, concession stand dealers, and dealers of alcoholic beverages (*Rules 12A-15.002, 12A-15.010, 12A-15.011, and 12A-15.012, F.A.C.*);
- Conform the rules to recent legislation allowing the Department to release the name and address of any registered secondary metals recycler when requested by a law enforcement official with jurisdiction. (*Rule 12A-17.003, F.A.C.*).

Proposed Fuel and Pollutant Tax Rules

Proposed revisions to rules to update provisions regarding:

- When an ethanol-product that is blended with gasoline is considered a fuel subject to Florida fuel taxes;
- Clarifying refunds of fuel taxes paid on motor fuel used in aviation ground support vehicles or equipment (Sections 1 and 2, Chapter 2007-31, L.O.F.);
- Issuing temporary fuel and pollutant licenses during a declared state of emergency to expand the number of dealers from which the public and dealers in other states can get fuel (Sections 15-17, Chapter 2007-106, L.O.F.) (*Rules 12B-5.020, 12B-5.121, 12B-5.130, 12B-5.150, and 12B-5.401, F.A.C.*)

Proposed Insurance Premium Tax Rule

Update provisions concerning the computation of the part of the Florida Insurance Guaranty Association assessment that should be included in section 624.5091, F.S. Florida's retaliatory tax (*Rule 12B-8.016, F.A.C.*)

Proposed Tax Reward Program Rules

Clarify what taxes, surtaxes, surcharges, and fees are eligible for the statutory reward program. This program offers compensation to the public for information on tax violations (*Rules 12-18.001, 12-18.002, 12-18.004, and 12-18.008, F.A.C.*);

Proposed Rules on Clerks of the Court Remittance Requirements

Incorporate improvements to the Clerk of the Court electronic remittance system. These improvements updated and simplified the system (*Rules 12-14.003 and 12-14.005, F.A.C.; and, Rules 12-28.001, 12-28.002, 12-28.003, 12-28.004, 12-28.005, 12-28.006, 12-28.007, 12-28.008, and 12-28.009, F.A.C.*)

Proposed Rules on Electronic Funds Transfer and Return Submission

- Administer implementation of recent legislation and update the procedures taxpayers use to electronically remit taxes and electronically submit associated tax returns. The statutes apply these electronic remittance and submission to most taxpayers who annually pay \$20,000 or more in taxes (*Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.005, 12-24.007, 12-24.008, 12-24.009, 12-24.010, and 12-24.011, F.A.C.*);
- Update the method used by fuel dealers to electronically submit information to the Department for tracking the movement of fuel products as required by Florida law (*Rules 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110, 12B-5.150, and 12B-5.400, F.A.C.*)

(ATTACHMENT 3)

RECOMMEND APPROVAL