

**AMENDED AGENDA
FLORIDA DEPARTMENT OF REVENUE**

MEMBERS

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

December 9, 2008

**Contact: Jeff Kielbasa
(850-922-5201)**

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

<u>ITEM</u>	<u>SUBJECT</u>	<u>RECOMMENDATION</u>
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1. Respectfully request approval of the minutes of November 20, 2008.

(ATTACHMENT 1)

RECOMMEND APPROVAL

2. Respectfully request approval and authority to publish Notices of Intended Action in the Florida Administrative Weekly to:

- Propose rules to implement Chapter 2008-204, Laws of Florida (L.O.F.), which repealed the statutory requirement to file Form DR-219 with the clerks of court; Form DR-219 accompanied transfers of interest in real property that were recorded with the clerk, and contained information about the real property and the transaction (*Rules 12B-4.003 Rule 12B-4.007, Florida Administrative Code/F.A.C.*);
- Propose a rule to create Documentary Stamp Tax Form DR-229, which gives taxpayers a simple way to state that the document is exempt from documentary stamp tax (*Rule 12B-4.014, F.A.C.*);
- Propose rules to change and delete Estate Tax rules and forms to give taxpayers a simple way to clear estate property of Florida estate tax liens (*Rules 12C-3.0015, 12C-3.008, 12C-3.010, 12C-3.007, 12C-3.009 and 12C-3.013, F.A.C.*);
- Propose a rule to make annual rate changes and plain language changes to Motor Fuel Tax and Pollutants Tax forms. (*Rule 12B-5.150, F.A.C.*);
- Propose a rule to make changes to Insurance Premium Tax rules and forms to remove obsolete industry references (*Rule 12B-8.016, F.A.C.*);
- Propose rules to remove Florida's Separate Return Limitation to implement the court decision Golden West Financial Corp. Et al. v. Fla. Department of Revenue, 975 So. 2d 567 (Fla. 1st DCA 2008) (*Rules 12C-1.013 and 12C-1.068, F.A.C.*); and
- Propose a rule to repeal obsolete rules on the corporate income tax credit for intangible taxes paid by financial organizations (*Rule 12C-1.068, F.A.C.*).

(ATTACHMENT 2)

RECOMMEND APPROVAL

3. Respectfully request adoption and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, changes to general tax forms that will be used in the upcoming 2009 calendar year; these changes improve clarity, insert plain language, incorporate local rate changes, improve design, and update these forms (*Rules 12-6.0015, 12A-1.097, 12A-16.008, 12A-19.100, 12B-7.008, 12B-7.026, 12B-7.031, 12B-8.003, 12C-1.051 and 12C-2.0115, F.A.C.*).

(ATTACHMENT 3)

RECOMMEND APPROVAL

4. Respectfully request adoption and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, rule amendments to implement the court decision in Pritchett Trucking, Inc. v. Department of Revenue, (Case NO. 04-3093 CA, 2nd Circuit, July 3, 2008). This decision determined the Department could not limit refunds to taxes paid on fuel used only to run pneumatic type pumps – instead refunds must be granted for taxes paid on fuel used to run all types of pumps (*Rule 12B-5.130, F.A.C., and Form DR-309639*).

(ATTACHMENT 4)

RECOMMEND APPROVAL

5. **GOOD CAUSE**

The purpose of this item is to consider a proposed emergency rule to ensure that Florida corporate taxpayers retain the same depreciation and expensing deduction in 2008 and subsequent years as they have in the past (*Emergency Rule 12CER08-31, F.A.C.*).

(ATTACHMENT 5)

RECOMMEND APPROVAL