

**AMENDED AGENDA
FLORIDA DEPARTMENT OF REVENUE**

Meeting Material Available on the web at:
<http://dor.myflorida.com/dor/rules/>

MEMBERS

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

July 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 April 28, 2009. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval and authority to publish a Notice of Intended Action in the Florida Administrative Weekly to: <ul style="list-style-type: none">• Establish new procedures for adjusting the distribution of communication services tax proceeds to local governments (<i>Rule 12A-19.080, Florida Administrative Code/F.A.C.</i>). (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

- Sales for resale: allow businesses to document a tax-exempt wholesale-level transaction by getting a resale authorization number before or at the time of a sale (*Rule 12A-1.039, F.A.C.*);
- Exemption certificates: clarify instructions on forms used by businesses to:
 - Get the Enterprise Zone job credit;
 - Use the special estimating tax provisions for boat, motor vehicles, and aircraft;
 - Verify if someone is authorized to make purchases of items for resale to someone else; (*Rules 12A-1.038 and 12A-1.097, F.A.C.*).
- State and local tax rate tables: update information on how to get these tables (*Rule 12A-1.004, F.A.C.*);
- Transient rental accommodations: revising information on how businesses can register multiple accommodations (*Rules 12A-1.060 and 12A-1.061, F.A.C.*);

- Direct pay permits: removes obsolete provisions, since these procedures are now governed by rules adopted by the Administration Commission (*obsolete Revenue Rule 12A-1.0911, F.A.C./ Administration Commission Rule Chapter 28-106, F.A.C.*).

Proposed Insurance Premium Tax Rules

- Administratively implement s. 14 of Ch. 2007-1, L.O.F. and s. 4 of Ch. 2008-220, Laws of Florida, which statutorily apply this tax to the self-insurance funds of:
 - Not for profit corporations; and,
 - Public housing authorities.
- Administratively implement recent litigation which provided that the dividends a policyholder uses to buy more paid-up insurance is not taxable as additional gross receipts of the insurance company;
- Administratively implement the statutory criteria taxpayers must meet to use the exceptions granted by law for the standard insurance premium tax salary credit;
- Add information about statutory credits associated with the Florida Life and Health Insurance Guaranty Association refund to the Department of Revenue;
- Explain that Florida law holds open the statute of limitations on insurance premium tax returns when there are subsequent changes to:
 - Assessments paid for unemployment compensation; and/or,
 - Corporate income taxes paid.
 (*Rule 12B-8.001, F.A.C.*)

Proposed Corporate Income Tax Rules

- Changes to Rule 12C-1.0222, F.A.C.:
 - Conform Florida's procedures to a recent change in the federal Internal Revenue Code that reduced from six to five months the extension period for filing a partnership return;
 - Administratively implement the Department of Revenue's statutory authority to require the electronic filing of Florida corporate income tax returns (*Rule 12C-1.0222, F.A.C.*);
 - Add provisions regarding the requirement to pay tentative corporate income tax—these provisions are transferred from Rule 12C-1.032, F.A.C.
- Repeal of Rule 12C-1.032, F.A.C.: is necessary due to the transfer of this rule's provisions to Rule 12C-1.0222, F.A.C., as discussed in the bullet directly above.

(ATTACHMENT 3)

RECOMMEND APPROVAL