

**AMENDED AGENDA  
FLORIDA DEPARTMENT OF REVENUE**

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

**MEMBERS**

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

**December 8, 2009**

**Contact: Robert Babin  
(850- 487-1453)**

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

<b>ITEM</b>	<b>SUBJECT</b>	<b>RECOMMENDATION</b>
-------------	----------------	-----------------------

- |    |   |                           |
|----|---|---------------------------|
| 1. | Respectfully request approval of the minutes of November 17, 2009.  |                           |
|    | <b>(ATTACHMENT 1)</b>   | <b>RECOMMEND APPROVAL</b> |
| 2. | Respectfully request approval and authority to publish a Notice of Proposed Rule in the Florida Administrative Weekly to provide that, pursuant to recent changes to the Administrative Procedure Act, the Governor and Cabinet acting as the agency head of the Department must consider, during a public meeting, the following rule actions: a) publication of a notice of proposed rule; and, b) filing and certification of approved rules with the Department of State:<br><i>(Rule 12-3.007, Florida Administrative Code/F.A.C.)</i> |                           |
|    | <b>(ATTACHMENT 2)</b>   | <b>RECOMMEND APPROVAL</b> |
| 3. | Respectfully request approval and authority to publish a Notice of Proposed Rule in the Florida Administrative Weekly to remove property tax provisions concerning value adjustment board hearing procedures in existing Rule Chapter 12D-10, F.A.C., to conform this chapter to provisions being proposed in new Rule Chapter 12D-9, F.A.C.:<br><i>(Rules 12D-10.001, 12D-10.002, 12D-10.003, 12D-10.004, 12D-10.0044, 12D-10.005, and 12D-10.006, F.A.C.)</i>   |                           |
|    | <b>(ATTACHMENT 3)</b>   | <b>RECOMMEND APPROVAL</b> |
| 4. | Respectfully request approval and authority to publish a Notice of Proposed Rule in the Florida Administrative Weekly for the following general tax rule issues:<br><br><p style="text-align:center"><u>Delegation of Authority</u></p> Proposed rule to require written agreements when the amount of an assessment of tax, penalty, or interest that is compromised exceeds \$30,000.<br><i>(Rule 12-13.009, F.A.C.)</i>  |                           |

Sales and Use Tax

Proposed rules to: a) remove provisions concerning an exemption for admissions to certain events based on expiration of the statutory provision for the exemption; and, b) conform to a streamlined, on-line application process established by the Office of Film and Entertainment for production film companies to qualify for sales and use tax exemptions.

*(Rules 12A-1.005, 12A-1.085, and 12A-1.097, F.A.C.)*

Insurance Premium Tax and Corporate Income Tax—Credits

For Contributions to Nonprofit Scholarship Funding Organizations

Proposed rules to administratively implement recent statute changes regarding the tax credits for: a) Florida Alternative Minimum Tax; and, b) Contributions to Nonprofit Scholarship Funding Organizations.

*(Rules 12B-8.001, 12C-1.0186, 12C-1.0187, and 12C-1.051, F.A.C.)*

Corporate Income Tax—Renewable Energy

Proposed rules to provide taxpayers information on how to apply for and receive the following tax credits, and to administratively implement procedures for transferring these credits to another taxpayer: a) Capital Investment tax credit; b) Renewable Energy Technologies tax credit; and, c) Renewable Energy Production tax credit.

*(Rules 12C-1.0191, 12C-1.0192, 12C-1.0193, and 12C-1.051, F.A.C.)*

Corporate Income Tax—Signing and Verification

Proposed rule amendments to establish how a tax return preparer will make the required statutory declaration that they have prepared the return using all information of which they have knowledge, in cases where the return is submitted electronically.

*(Rule 12C-1.0221, F.A.C.)*

**(ATTACHMENT 4)**

**RECOMMEND APPROVAL**

5. Respectfully request adoption and approval to file and certify with the Secretary of State Under Chapter 120, Florida Statutes, new and amended child support enforcement rules to provide procedures for processing unidentifiable collections, and to administer implementation of recent federal and state law changes concerning IRS tax refund offset and passport denial procedures:  
*(Rules 12E-1.0052 and 12E-1.014, F.A.C.)*

**(ATTACHMENT 5)**

**RECOMMEND APPROVAL**

6. Respectfully request adoption and approval to file and certify with the Secretary of State Under Chapter 120, Florida Statutes, amendments to state tax rules that adopt forms that will be used by businesses in calendar year 2010 to submit taxes, fees, surcharges, and associated information:  
*(Rules 12A-1.097, 12A-13.002, 12A-16.008, 12A-17.005, 12A-19.100, 12B-4.003, 12B-5.150, 12B-7.004, 12B-7.008, 12B-7.026, 12B-8.003, 12C-1.051, and Rule 12C-2.0115, F.A.C.)*

**(ATTACHMENT 6)**

**RECOMMEND APPROVAL**