

AGENDA
FLORIDA DEPARTMENT OF REVENUE

MEMBERS

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

January 27, 2009

Contact: Jeff Kielbasa
(850-922-5201)

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

ITEM	SUBJECT	RECOMMENDATION
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1.	Respectfully request approval of the minutes of December 9, 2008.	
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(ATTACHMENT 1)

RECOMMEND APPROVAL

2.	Respectfully request approval and authority to publish Notices of Intended Action in the Florida Administrative Weekly:	
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State and Local Sales Tax/
Secondhand Dealers or Secondary Metals Recycler

- Propose rules to clarify that dealers do not pay sales tax when they buy one-time use” items that accompany products they sell. Examples of one-time use items are toothpicks used to hold sandwiches together or aluminum foil to wrap baked potatoes (*Rules 12A-1.029, 12A-1.036, 12A-1.040, and 12A-1.075, Florida Administrative Code/F.A.C.*);
- Propose rules to 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.*);
- Propose a rule to implement Chapter 2008-69, Laws of Florida (L.O.F.), which allows the Department to release, when requested by a local law enforcement official, the name and address of any registered secondary metals recycler that is within the law enforcement official’s jurisdiction (*Rule 12A-17.003, F.A.C.*).

Fuel and Pollutant's Tax

Propose rules to update provisions regarding:

- When an ethanol-product that is blended with gasoline is considered a fuel subject to Florida fuel taxes;
- Refunding fuel taxes paid on motor fuel used in aviation ground support vehicles or equipment (implementing 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 (implementing Sections 15-17, Chapter 2007-106, L.O.F.).

Tax Administration Issues

- Propose rules clarifying 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.*);
- Propose rules to 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.*);
- Propose rules updating 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.*);
- Propose rules to 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 2)

RECOMMEND APPROVAL