

option of the insurer be used at ages and durations where these exceed specified mortality table rates, but not in excess of the lesser of:

- (A) through (B) No change.
- (II) through (IV) No change.
- d. through f. No change.
- (c) through (d) No change.

Specific Authority 624.308(1), 625.121(14), 625.081 FS. Law Implemented 624.307(1), 625.081, 625.121 FS. History—New 4-14-99, Formerly 4-154.203, Amended 3-1-04, 4-7-05,_____.

690-154.204 Specific Minimum Standards for Morbidity, Mortality and Interest.

Specific minimum standards for morbidity, mortality and interest which apply to claim reserves according to year of incurral and to contract reserves according to year of issue:

- (1) through (2) No change.
- (3) Mortality.
- (a) through (d) No change.

(e) For single premium credit insurance using the adjusted 85 CIDA table, no separate mortality shall be assumed.

Specific Authority 624.308(1), 625.121(14), 625.081 FS. Law Implemented 624.307(1), 625.081, 625.121 FS. History—New 4-14-99, Formerly 4-154.204, Amended 3-1-04, 4-7-05,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kerry Krantz, Actuary, Life and Health Financial Oversight,
Office of Insurance Regulation

NAME OF SUPERVISOR OR PERSON WHO APPROVED
THE PROPOSED RULE: Rich Robleto, Deputy
Commissioner, Office of Insurance Regulation

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: June 6, 2006

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAW: March 10, 2006

Section III

Notices of Changes, Corrections and Withdrawals

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Board of Trustees of the Internal Improvement Trust Fund are published on the Internet at the Department of Environmental Protection's home page at <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

FLORIDA PAROLE COMMISSION

RULE NO.: 23-21.004
RULE TITLE: Commission Meetings

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule published in Vol. 32, No. 6, February 10, 2006, issue of the Florida Administrative Weekly. Based on comments from the Joint Administrative Procedures Committee, the Commission has voted to change Rule 23-21.004 as follows:

(1) All Commission meetings are open to the public. However, due to the nature of the various proceedings, the following procedures are followed relative to persons wishing to address the Commission. Persons requesting permission to speak concerning the setting or reviewing of an inmate's presumptive or effective parole release date, parole supervision review, or conditional medical release consideration ~~date~~ must obtain prior written approval to do so from the Chair. Those request(s) should be sent to:

Chair
Florida Parole Commission
2601 Blair Stone Road, Building C
~~1309 Winewood Blvd., Bldg. B~~
Tallahassee, Florida 32399-2450

ATTN: Request to Appear

Victims of the crime committed by the inmate, or a victim's representative, shall be permitted to make an oral statement or submit a written statement regarding their views as to the granting, denying, or revoking of parole.

(2) through (4) No change.

Specific Authority 947.06, 947.07 FS. Law Implemented 947.06, 947.172, 947.174, 947.16, 947.173, 947.149 FS. History—New 9-10-81, Formerly 23-21.04, Amended 1-26-93, 1-5-94, 8-16-94,_____.

AGENCY FOR HEALTH CARE ADMINISTRATION

Division Health Quality Assurance

RULE CHAPTER NO.: RULE CHAPTER TITLE:

59A-33 Health Care Clinic Licensure

NOTICE OF CHANGE

This amended notice of change, amends changes to the Notice of Change published in the Vol. 32, No. 23, Notice Section: Notice of Change/Withdrawal, on June 9, 2006, the Florida Administrative Weekly, in accordance with subparagraph Section 120.54(3)(d)1. These changes correspond to objections from the Committee to proposed Rule Chapter 59A-33, F.A.C. All objections have been addressed and changes agreed by the Agency. The proposed rule chapter was originally published on January 13, 2006 in Vol. 32, No 2, Florida Administrative Weekly. THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE CHANGES OR TO OBTAIN COPIES IS: Roger Bell, Unit Manager of the Health Care Clinic Unit, 2727 Mahan Drive, Mail Stop #53, Tallahassee, Florida 32308-5704, (850)488-1365, Suncom 278-1365, e-mail: bellr@ahca.my florida.com

Committee Comment: AHCA Form 3110-0013 June 05, Instructions for Completing the Application for Health Care Clinic Licensure, p. 5 of 18, subsection 8.2

The first subparagraph of this subsection states, "Applicants must be fingerprinted within the past 5 years for Level 2 Screening (FBI and FDLE) under standards of Chapter 435, F.S., and 817.234, F.S.," The law implemented by the application rule and form, Section 400.991(7)(b), F.S., requires applicants to submit "[p]roof of compliance with the Level 2 Background Screening requirements of Chapter 435, F.S., *which has been submitted within the previous 5 years* in compliance with any other health care licensure requirements of the state is acceptable in fulfillment of this paragraph." (Emphasis supplied.) By requiring fingerprinting of applicants within the past 5 years, this form appears impermissibly modifies the law implemented which merely requires the background screening requirements to have been submitted within the past 5 years.

In addition, the form requires natural persons who own or control "more than a 10% interest in the clinic" to be fingerprinted. Paragraph 400.991(7)(b), F.S., states, in part, "Applicants who own less than 10% of the health care clinic are not required to submit fingerprints under this section." By including only those natural persons who own or control more than 10% of the clinic, and by failing also to include those persons who own or control exactly 10% of the clinic, this form appears impermissibly to modify the law implemented.

Finally, the third subparagraph of this subsection states that Section 400.991(7)(a), F.S., defines "applicant" as "individuals owning or controlling, directly or indirectly, 10% or more of an interest in a clinic; the medical or clinic director, the financial officer or similarly titled individual who is responsible for the financial operation of the clinic; and the licensed health care practitioners employed by or under contract with the clinic." The law implemented, Section 400.991(7)(a), F.S., defines "applicant" as: "Individuals owning or controlling, directly or indirectly, 5% or more of an interest in a clinic; the medical or clinic director, or a similarly titled person who is *responsible for the day-to-day operation of the licensed clinic*; the financial officer or similarly titled individual who is responsible for the financial operation of the clinic; and licensed health care practitioners at the clinic." (Emphasis supplied.) The definition contained in this form omits persons owning or controlling between 5 and 10 percent interest in the clinic and omits the person who is responsible for the day-to-day operation of the licensed clinic from the definition of applicant, and therefore omits those persons from those having to provide proof of compliance with Level 2 Background Screening. This form appears to have impermissibly modified the law implemented. The Agency agrees to make these provisions of the forms consistent with the committee's comments.

Committee Comment: Subsection 59A-33.012(4), F.S. This rule lists the sanctions which may be imposed for violations of Part XIII, Chapter 400, and these administrative rules as including: "The assessment of fines, suspension, moratorium, emergency order of suspension and revocation." The law implemented by this rule, Section 400.995(1), F.S., states, "The agency may deny the application for a license renewal, revoke or suspend the license, and impose administrative fines of up to \$5,000 per violation for violations of the requirements of this part or rules of the agency." Please provide and explain the specific law implemented, as required by Section 120.536(1), F.S., authorizing the agency to impose a moratorium.

The Agency agrees to add amended the rule authorization of proposed Rule 59A-33.012, F.A.C., to read:

Specific Authority 400.9925 FS. Law Implemented 120.542, 120.60(6), 400.9905(5), 400.9915(3), 400.993(6), 400.9935(1)(a)-(g), 400.9935(3), 400.995(1), (6), (8) FS. New Section 400.993(6) authorizes a moratorium, without defining what that means, under the following circumstances:

(6) When a person has an interest in more than one clinic, and fails to obtain a license for any one of these clinics, the agency may revoke the license, impose a moratorium, or impose a fine pursuant to this part on any or all of the licensed clinics until such time as the unlicensed clinic is licensed or ceases operation."

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Pari-Mutuel Wagering

RULE NO.: RULE TITLE:
61D-14.060 Business Entities, Internal Controls
and Personnel Records

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule referenced above in accordance with subparagraph 120.54(3)(d)1., Florida Statutes, published in Vol. 32, No. 17, April 28, 2006, issue of the Florida Administrative Weekly. The changes are in response to written comments received from interested parties in the pari-mutuel industry.

61D-14.060 Business Entities, Internal Controls and Personnel Records.

(1) through (2)(b) No change.

(c) A list of the business entity's employees who require an occupational license pursuant to Section 551.107(2)(a)3., Florida Statutes; and

(d) A copy of each contract the slot machine licensee has entered into with the business entity; and

~~(e) A completed Form DBPR PMW 3430, Business Entity Internal Control Information, which is adopted and incorporated by Rule 61D-15.001, F.A.C.~~

(3) Any business entity holding an occupational license shall:

(a) Conduct pre-employment screening referenced in subsection 61D-14.059(2), F.A.C., for any employee that would be required to obtain an occupational license referenced in Rule 61D-14.005, F.A.C.; ~~The documentation required for such employees shall be maintained in an office of the business entity located in this state or with a registered agent of the business entity located in this state.~~

(b) Maintain a completed Form DBPR PMW-3430, Business Entity Internal Control Information, which is adopted and incorporated by Rule 61D-15.001, F.A.C.; and

(c) The documentation required by this subsection shall be maintained in an office of the business entity located in this state or with a registered agent of the business entity located in this state.

(4) No change.

Specific Authority 551.103(1), 551.122 FS. Law Implemented 551.103(1)(d), (g), (i) FS. History—New _____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Electrical Contractors' Licensing Board

RULE NO.:

RULE TITLE:

61G6-10.002

Violations and Penalties

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 32, No. 13, of the March 31, 2006, issue of the Florida Administrative Weekly. The change is in response to written comments submitted by the staff of the Joint Administrative Procedures Committee. The changes are as follows:

(1) Subsection (3)(b) shall now read as follows:

(b) 489.533(1)(b), F.S., (455.227(1)(h), F.S.), attempting to procure a license by bribery, fraud or willful misrepresentation	From denial and or revocation and \$1,000 fine, up to \$5,000 fine and denial and or revocation.	489.533(1)(b), F.S.: From denial and or revocation and \$5,000 fine, up to \$10,000 fine and denial and or revocation.	489.533(1)(b), F.S.: Denial and or revocation and \$10,000 fine.
		455.227(1)(h), F.S.: From denial and or revocation and \$5,000 fine, up to denial and or revocation.	455.227(1)(h), F.S.: Denial and or revocation and \$5,000 fine.

(2) Subsection (3)(d) shall now read as follows:

(d) 489.533(1)(d), F.S., (455.227(1)(c), F.S.), being convicted of or entering a plea to a crime related to the practice.	489.533(1)(d), F.S.: From reprimand and or \$250 to \$10,000 fine and probation, up to suspension, denial or revocation.	489.533(1)(d), F.S.: From \$1,000 to \$10,000 fine and probation, up to suspension, denial or revocation.	489.533(1)(d), F.S.: From \$5,000 to \$10,000 fine and suspension followed by probation, to denial or revocation.
	455.227(1)(c), F.S.: From reprimand and or \$250 to \$5,000 fine and probation, up to suspension, denial or revocation.	455.227(1)(c), F.S.: From \$1,000 to \$5,000 fine and probation, up to suspension, denial or revocation.	455.227(1)(c), F.S.: From \$5,000 and suspension, followed by probation, to denial or revocation

(3) Subsection (3)(e) shall now read as follows:

(e) 489.533(1)(e), F.S., (455.227(1)(l), F.S.), making or filing a false report.	From reprimand and \$250 to \$1,000 fine, up to probation or suspension followed by probation.	489.533(1)(e), F.S.: From \$1,000 to \$5,000 fine and probation, or suspension followed by probation or revocation.	489.533(1)(e), F.S.: From \$5,000 to \$10,000 fine and revocation.
			455.227(1)(l), F.S.: \$5,000 fine and revocation.

(4) Subsection (3)(j) shall now read as follows:

(j) 489.533(1)(j), F.S.: (455.227(1)(j), F.S.), assisting in unlicensed practice.	From reprimand and \$1,000 to \$5,000 fine, up to probation, suspension followed by probation, or denial or revocation.	489.533(1)(j), F.S.: From reprimand and \$5,000 to \$10,000 fine, up to probation, suspension followed by probation, or denial or revocation. 455.227(1)(j), F.S.: From reprimand and \$5,000 fine, up to probation, suspension followed by probation, or denial or revocation.	489.533(1)(j), F.S.: From \$10,000 fine and suspension followed by probation, up to denial or revocation. 455.227(1)(j), F.S.: From \$5,000 fine and suspension followed by probation, up to denial or revocation.
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(5) Subsection (3)(p) shall now read as follows:

(p) 489.533(1)(p), F.S., (455.227(1)(j), F.S.), abandoning a project	From reprimand and \$1,000 to \$2,500 fine, up to probation, suspension followed by probation, or denial or revocation.	From reprimand and \$2,500 to \$5,000 fine and probation, up to suspension followed by probation, or denial or revocation.	489.533(1)(p), F.S.: From reprimand and \$5,000 to \$10,000 fine and suspension, up to revocation. 455.227(1)(j), F.S.: From reprimand and \$5,000 fine and suspension, up to revocation.
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(6) Subsection (3)(s) shall now read as follows:

(s) 489.533(1)(s), F.S., (455.227(1)(o), F.S.), practicing beyond the scope.	Geographical: Citation. Occupational: From \$1,000 to \$2,500 fine, up to suspension followed by probation, or denial or revocation.	Geographical: From \$1,500 to \$2,500 fine, up to probation, suspension followed by probation, or denial or revocation. Occupational: From \$2,500 to \$5,000 fine, up to suspension followed by probation, or denial or revocation.	Geographical: From \$2,500 to \$5,000 fine, suspension followed by probation up to revocation. Occupational: 489.533(1)(s), F.S.: From \$5,000 to \$10,000 fine, up to suspension followed by probation or denial or revocation. 455.227(1)(o), F.S.: From \$5,000 fine, up to suspension followed by probation or denial or revocation.
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(7) Subsection (3)(t) shall now read as follows:

(t) 455.227(1)(a), F.S., making misleading, deceptive or fraudulent representations in or related to the practice.	From reprimand and \$1,000 to \$5,000 fine and or probation or suspension followed by probation.	\$5,000 fine and or suspension followed by probation or revocation.	Revocation and \$5,000 fine.
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(8) Subsection (3)(u) shall now read as follows:

(u) 455.227(1)(b), F.S., intentionally violating a rule of the board or department.	From reprimand and \$1,000 to \$2,500 fine, up to probation, suspension, revocation or denial.	From reprimand and \$2,500 to \$5,000 fine and probation, up to suspension followed by probation, or revocation or denial.	From reprimand and \$5,000 fine and suspension followed by probation, or revocation or denial.
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(9) Subsection (3)(v) shall now read as follows:

(v) 455.227(1)(g), F.S., having been found liable in civil court for filing false report or complaint against another licensee.	From \$1,000 to \$3,000 fine, up to probation, suspension followed by probation, or denial or revocation.	From \$2,500 to \$5,000 fine and probation, up to suspension followed by probation, or denial or revocation.	From \$5,000 fine and suspension followed by probation, up to denial or revocation.
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(10) Subsection (3)(x) shall now read as follows:

(x) 455.227(1)(k), F.S., failure to perform any statutory or legal obligation.	From \$1,000 to \$2,500 fine, up to probation, suspension followed by probation, or denial or revocation.	From \$2,500 to \$5,000 fine, up to probation, suspension followed by probation, or denial or revocation.	From \$5,000 fine, up to probation, suspension followed by probation, or denial or revocation.
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(11) Subsection (3)(y) shall now read as follows:

(y) 455.227(1)(m), F.S., making deceptive, untrue or fraudulent representations or employing a trick or scheme in practice of the profession.	From reprimand and \$500 to \$2,500 fine, up to probation or suspension followed by probation.	From \$2,500 to \$5,000 fine and probation, or suspension followed by probation, or denial or revocation.	\$5,000 fine and revocation.
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(12) Subsection (3)(z) shall now read as follows:

(z) 455.227(1)(n), F.S., exercising influence on patient or client for gain of licensee or third party.	From reprimand and \$500 to \$2,500 fine, up to probation or suspension followed by probation.	From \$2,500 to \$5,000 fine and probation, or suspension followed by probation, or denial or revocation.	\$5,000 fine and revocation.
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(13) Subsection (3)(bb) shall now read as follows:

(bb) 455.227(1)(g), F.S., violation of 455, 489 Part II, Board rules, Final Order or subpoena.	From \$1,000 to \$5,000 fine and suspension until compliance, up to revocation.	From \$5,000 fine and suspension until compliance, up to revocation.	\$5,000 fine and revocation.
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(14) Subsection (3)(cc) shall now read as follows:

(cc) 455.227(1)(r), F.S., improperly interfering with an investigation or inspection authorized by statute, or with any disciplinary proceeding.	From \$1,000 to \$5,000 fine, up to probation, suspension followed by probation, or denial or revocation.	From \$5,000 fine and probation, suspension followed by probation, or denial or revocation.	\$5,000 fine and suspension, up to denial or revocation.
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(15) The law implemented shall now read as follows:

Law Implemented: 455.227, 455.2273, 489.533 FS.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Anthony Spivey, Executive Director, Electrical Contractors' Licensing Board, 1940 North Monroe Street, Tallahassee, Florida 32399-0750.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Department of Environmental Protection are published on the Internet at the Department of Environmental Protection's home page at <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

FISH AND WILDLIFE CONSERVATION COMMISSION

Marine Fisheries

RULE NO.: RULE TITLE:
68B-21.005 Size Limits

NOTICE OF CHANGE

The Fish and Wildlife Conservation Commission announces a change to the above-referenced proposed rule amendment, as a result of the final public hearing on the rule, held on June 8, 2006, in West Palm Beach, Florida. The rule as changed will now read as follows:

68B-21.005 Size Limits.

(1) It is unlawful for any person, firm or corporation to kill, harvest or possess any snook that measures less than 27 26 inches or greater than 34 inches in total length.

(2) No change.

Specific Authority Art. IV, Sec. 9, Fla. Const. Law Implemented Art. IV, Sec. 9, Fla. Const. History—New 7-23-85, Amended 7-9-87, 3-1-94, 12-31-98, Formerly 46-21.005, Amended 7-1-06,_____.

FINANCIAL SERVICES COMMISSION

Office of Insurance Regulation

RULE NO.: RULE TITLE:
69O-141.020 Procedures for Withdrawal,
Surrender of Certificate of
Authority, or Discontinuance of
Writing Insurance in this State
Pursuant to Section 624.430,
Florida Statutes

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed, in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 31, No. 52, December 30, 2005, of the *Florida Administrative Weekly*. These changes are being made to address concerns expressed by the Joint Administrative Procedures Committee. Rule 69O-141.020 is changed to read as follows:

69O-141.020 Procedures for Withdrawal, Surrender of Certificate of Authority, or Discontinuance of Writing Insurance in this State Pursuant to Section 624.430, Florida Statutes.

(1) Scope and Purpose. This rule provides implementation procedures and Office policy regarding Section 624.430, Florida Statutes.

(2) No change.

(a) through (c) No change.

(d) "Lines of insurance," as used in Section 624.430, Florida Statutes, and this rule, is as defined in Section 624.6012, Florida Statutes. Pursuant to the express rulemaking authority given the Office in Section 624.6012, Florida Statutes, for the purpose of implementation of Section 624.430, Florida Statutes, the Office determines each of the following to be a line of insurance (in addition to lines of insurance as may be elsewhere established by rule of the Office): Homeowners property insurance; mobile homeowners property insurance; condo unit owners contents insurance; renter's/dwellers contents insurance; and residential condominium association property coverages.

(3) No change.

(4) The Office interprets the requirement of notice as authorizing the Office to prohibit the withdrawal, surrender, or discontinuance of writing, when such withdrawal, surrender, or discontinuance of writing is done in violation of any law or rule.

(5) Notice to Precede Action to Reduce Presence in Florida. An insurer shall take no action in furtherance of a reduction, prior to the expiration of 90 days after the receipt by the Office of the notice required by Section 624.430, Florida Statutes. Prohibited actions include sending any notice of cancellation of termination, or notice of intent to cancel or terminate, to any policyholder, agent, managing general agent, reinsurer, or other person or entity.

(6) No change.

(a) through (b) No change.

(c) Designated Filing Office. The letter of notice with the two copies shall be addressed to and delivered by certified or registered mail to the following address: Insurance Commissioner ~~Director, Division of Insurer Services~~, Office of Insurance Regulation, 200 East Gaines Street, Tallahassee, FL 32399-0326. There shall be no constructive receipt of the notice by the above-designated filing office, other than upon receipt by the Office's mail room in the usual course of business, of a properly addressed notice by U.S. mail. The 90 days shall not begin to run until a properly addressed notice, in a form substantially complying with this rule, is received by the Office, by U.S. mail.

(d) through (e) No change.

1. through 3. No change.

4. Insurers shall also provide the Office with the following information in the notice:

a. through d. No change.

(7) Office Action Upon Receipt of Notice.

(a) Subsequent to receiving the initial filing, the Office will request the insurer to provide further information, or will conduct such other investigation as is necessary to determine whether the initial information provided is accurate and whether the proposed action will have the effects projected by the insurer.

(b) The Office shall inform the insurer if the proposed reduction would be in violation of, or cause a violation of, any provision of the Insurance Code or rule of the Office. Within 5 calendar days of the date of such notice, the insurer shall file with the Office a response indicating whether it will proceed to implement the reduction or, if paragraph (9)(b) applies, shall file any application for relief required thereby.

(8) Certificate of Authority Surrender Effected by Office Order. No surrender or attempted surrender of a certificate of authority is effective until accepted by order of the office.

(9) Relationship of Reduction to Moratorium Phaseout. The office interprets Section 627.7013(2)(a)4., Florida Statutes, relating to certain applications for reduction filed prior to August 24, 1992, as indicating a legislative intent that as to all attempted or desired reductions affecting "Florida personal lines residential policies" (hereinafter "residential policies"), other than those in which such reduction notice was filed prior to August 24, 1992, Section 627.7013, Florida Statutes, applies and takes precedence over Section 624.430, Florida Statutes, and prohibits or limits such reductions affecting residential policies, initiated for the purpose of reducing the insurer's exposure to hurricane claims.

(a) Factors which will be given great weight in evaluating whether a desired reduction is for the purpose of reducing the insurer's exposure to hurricane claims include:

1. Would the reduction in Florida be accompanied by reduction action by the insurer in other states?

2. If so, would a disproportionate amount of the impact be in areas of the country especially subject to risk of loss from hurricane?

3. How much of the reduction in Florida would be in residential policy exposures as compared to exposures in other lines of insurance in Florida?

4. If the insurer is discontinuing writing only some lines of insurance, are the lines being discontinued especially subject to risk of loss from hurricane, as compared to the lines not being discontinued?

5. Does the insurer have a significant concentration of residential policies and exposure in coastal areas of Florida?

6. Would the desired reduction significantly reduce the insurer's exposure to risk of loss from hurricane exposure under residential policies in Florida?

(b) If the office determines that any proposed reduction violates Section 627.7013, Florida Statutes, the insurer shall not proceed with the reduction as it affects residential policies,

and shall file an application under Rule 69O-141.021, F.A.C., which implements Section 627.7013, Florida Statutes. The reduction in residential policies shall be limited to the extent of relief granted the insurer by the office under Section 627.7013, Florida Statutes and Rule 69O-141.021, F.A.C.

(8)(10) No change.

Specific Authority 624.308(1), 624.6012 FS. Law Implemented 624.307(1), 624.430, 624.6011, 624.6012 FS. History--New 1-8-96, Amended 5-26-96, Formerly 4-141.020, Amended _____.

The remainder of the rule reads as previously published.

Section IV Emergency Rules

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:

12BER06-1

12BER06-2

12BER06-3

12BER06-4

RULE TITLES:

Scope; Definitions; Index Price

Imposition of the Gross Receipts Tax

Registration for Gross Receipts Tax
Purposes

Payment of Gross Receipts Tax;
Reports

SPECIFIC FACTS AND REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY, OR WELFARE: Chapter 2005-148, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules, and to renew such rules, to implement the provisions of the law. The promulgation of these emergency rules ensures that the appropriate procedures and forms are available for reporting and remitting gross receipts tax on utility service.

REASONS FOR CONCLUDING THAT THE PROCEDURE USED IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules, and the renewal of such rules, to ensure the prompt availability of procedures taxpayers can follow to comply with Chapter 203, F.S. (as amended by Chapter 2005-148, Laws of Florida). The Department of Revenue previously sought comment on these emergency rules to the extent possible within the time restraints resulting from the statutory requirements. The preliminary text of proposed rules regarding the imposition of the gross receipts tax on utility services was posted on the Department of Revenue web site. A rule development workshop was held on November 16, 2005, to receive public comments regarding the preliminary text. The public comments received were considered by the Department in preparation of Emergency Rules 12BER06-1 through 12BER06-4.

SUMMARY OF THE RULES: Emergency Rule 12BER06-1, F.A.C (Scope; Definitions; Index Price): (1) provides that Emergency Rules 12BER06-1 through 12BER06-4, F.A.C.,