

Section IV Emergency Rules

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER14-4 Instructions for Sales and Use Tax Returns
SPECIFIC REASONS FOR FINDING AN IMMEDIATE
DANGER TO THE PUBLIC HEALTH, SAFETY OR
WELFARE: Section 12, Chapter 2014-38, Laws of Florida,
authorizes the Department of Revenue to adopt an emergency
rule relating to charges for the taxation of electrical power or
energy. The law provides that conditions necessary for an
emergency rule and its renewal have been met. Sections 2, and
4-6, Chapter 2014-38, Laws of Florida, provide that taxable
charges for electrical power or energy included on bills for
utility services dated on or after July 1, 2014, are subject to a
combined tax rate of 6.95 percent. This rate consists of a 2.6
percent tax imposed under subparagraph 203.01(1)(a)3., F.S.,
and a 4.35 percent tax imposed under paragraph 212.05(1)(e),
F.S., as amended. There is no change in the application of the
discretionary sales surtax to taxable charges for electrical power
or energy. This emergency rule is necessary to update the
instructions to the sales and use tax returns for reporting the tax
imposed on charges for electrical power or energy on utility
bills dated on or after July 1, 2014.

REASON FOR CONCLUDING THAT THE PROCEDURE IS
FAIR UNDER THE CIRCUMSTANCES: The Legislature
expressly authorized the promulgation of an emergency rule to
implement the changes relating to the taxation of electrical
power or energy in Chapter 2014-38, Laws of Florida, and
determined that all conditions necessary for this emergency rule
have been met. This emergency rule updates the instructions for
reporting the tax on taxable charges for electrical power or
energy on utility billings dated on or after July 1, 2014, to the
Department on a sales and use tax return.

SUMMARY: Emergency Rule 12AER14-4, F.A.C.
(Instructions for Sales and Use Tax Returns): (1) adopts, by
reference, updates to Form DR-15N, Instructions for DR-15
Sales and Use Tax Return (R. 07/14), and Form DR-7N,
Instructions for consolidated Sales and Use Tax Return (R.
07/14), to provide that taxable charges for electrical power or
energy are subject to a combined rate of 6.95 percent, plus
discretionary sales surtax; and (2) provides that the emergency
rule supersedes the provisions of paragraph (b) of subsection
(5) and paragraph (b) of subsection (6) of Rule 12A-1.097,
F.A.C., which adopts, by reference, Form DR-15N, Instructions
for DR-15 Sales and Use Tax Return (R. 07/12), and Form DR-
7N, Instructions for Consolidated Sales and Use Tax Return (R.
07/12), respectively.

THE PERSON TO BE CONTACTED REGARDING THE
EMERGENCY RULE IS: Kimberly Bevis, Revenue Program
Administrator I, Technical Assistance and Dispute Resolution,
Department of Revenue, P. O. Box 7443, Tallahassee, Florida
32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER14-4 Instructions for Sales and Use Tax Returns.

(1) This rule supersedes paragraph (b) of subsection (5) and
paragraph (b) of subsection (6) of Rule 12A-1.097, F.A.C.

(2) Effective July 1, 2014, Form DR-15N, Instructions for
DR-15 Sales and Use Tax Returns (R. 07/14), and Form DR-
7N, Instructions for Consolidated Sales and Use Tax Return (R.
07/12), are hereby incorporated by reference.

(3) Copies of these forms are available, without cost, by
one or more of the following methods: 1) downloading the form
from the Department's Internet site at
www.myflorida.com/dor/forms; or, 2) calling the Department
at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00
p.m., Eastern Time; or, 3) visiting any local Department of
Revenue Service Center or, 4) writing the Florida Department
of Revenue, Taxpayer Services, 5050 West Tennessee Street,
Tallahassee, Florida 32399-0112. Persons with hearing or
speech impairments may call the Florida Relay Service at (800)

955-8770 (Voice) and (800) 955-8771 (TTY).

PROPOSED EFFECTIVE DATE: July 1, 2014

Rulemaking Authority s. 12, Ch. 2014-38, L.O.F. Law Implemented
ss. 2 and 4-6, Ch. 2014-38, L.O.F. History—New 7-1-14.

THIS RULE TAKES EFFECT UPON BEING FILED WITH
THE DEPARTMENT OF STATE UNLESS A LATER TIME
AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: July 1, 2014

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Cosmetology

The Board of Cosmetology hereby gives notice that it has
received a petition, filed on May 22, 2014, by Linda M.
Campbell. The Petitioner does not state which rule of which she
is requesting a variance or waiver. However, it appears that
Petitioner is requesting a waiver of 40 hours of remedial course
study in hair coloring.