MEMORANDUM

TO: Commission Members
FROM: Gray Schafer, Assistant General Counsel
DATE: July 12, 2023
RE: Rule Hearing on amendments to Chapter 34-8

The Commission is being asked to consider and approve rulemaking involving necessary updates to Chapter 34-8, Florida Administrative Code (F.A.C.) and incorporated materials (the instructions for the CE Form 6, CE Form 6F, CE Form 6X, CE Form 1, CE Form 1F, and CE Form 1X). The rule amendments have been duly noticed and materials have been provided to the Joint Administrative Procedures Committee.

This rulemaking is necessary to update and clarify our rules—and the materials incorporated within them—in part because CE Form 1 filers are required to submit their forms through the electronic filing system starting next year. According to Section 112.315(2)(e), beginning on January 1, 2042, all disclosures filed with the Commission pursuant to Section 112.3145 (i.e. the CE Form 1, CE Form 1F, and the CE Form 1X) "must be filed electronically through an electronic filing system that is created and maintained by the commission as provided in s. 112.31446."

Because of this, the chapter rules dealing with these particular forms need to be modified to eliminate any statement pertaining to filing paper forms and insert language reflecting electronic filings. The amendments being made to the chapter rules all reflect—and track the language of—the statutory changes that have been made to Section 112.3145.

In addition, the proposed rulemaking modifies the material incorporated by reference in several of these rules. In the past, these rules incorporated by reference the paper forms as well as the
instructions for filing those forms. This rulemaking eliminates the paper forms for the CE Form 1, CE Form 1F, and CE Form 1X because, beginning on January 1, 2024, the Commission will no longer be able to accept paper filings for forms submitted under Section 112.3145. This rulemaking will continue to incorporate the instructions for such forms, although the instructions have been modified to remove any reference to filing paper forms or filing through the mail, and some additional miscellaneous changes to the instructions are being added, as detailed below.

Also, additional statutory changes, summarized below, have been made affecting the filing of the CE Form 6, CE Form 6F, and CE Form 6X. These forms are already being filed electronically, but their instructions and rules need to be modified to reflect these separate statutory changes, which are also detailed below.

The specific updates are as follows:

- Rule 34-8.001 is being amended to clarify the meaning of different terms referenced in the electronic filing system and Chapter 34-8. In particular, definitions are given for the terms "CE Form 1 – Statement of Financial Interests," "CE Form 1F – Final Statement of Financial Interests," and "CE Form 1X – Amendment to Statement of Financial Interests." Because the electronic filing system will reference these terms, the definitions are being clarified here.

- Rule 34-8.002—which concerns the CE Form 6, and which has already shifted to electronic filing—is being amended to state that filers may include attachments or other supporting documentation when filing the form, which reflects recent statutory additions in Sections 112.3144(8) and 112.31446(2)(f), Florida Statutes. The rule is also being amended to incorporate by reference an updated set of instructions for the CE Form 6.

- Rule 34-8.003—which also concerns the CE Form 6—is being amended to update the positions required to file the Form. In accordance with recent statutory additions to Sections 112.3144(1)(d) and 112.3144(1)(e), Florida Statutes, the amendment reflects that mayors, elected members of the governing bodies of municipalities, and members of the Commission on Ethics must file a CE Form 6.

- Rule 34-8.005—which concerns how to disclose sources and amounts of income on a Form 6—is being amended to reflect a recent statutory change to Section 112.3144(6)(c), Florida Statutes, allowing filers to submit a federal income tax return, including all attachments, W-2s, and schedules, in lieu of listing their sources of income one-by-one.

- Rule 34-8.008—which concerns the CE Form 6F, and which has already shifted to electronic filing—is being amended to reflect that filers may include attachments or other supporting documentation when filing the form, which reflects recent statutory additions in Sections 112.3144(8) and 112.31446(2)(f), as previously discussed. The rule is also being amended to incorporate by reference an updated set of instructions for the CE Form 6F.

- Rule 34-8.009—which concerns the CE Form 6X, and which has already shifted to electronic filing—is similarly being amended to reflect that filers may include
attachments or other supporting documentation when filing the form, which reflects recent statutory additions in Sections 112.3144(8) and 112.31446(2)(f), as previously discussed. The rule is also being amended to incorporate by reference an updated set of instructions for the CE Form 6X. Also, because the change in Section 112.3144(6)(c) allowing filers to submit federal income tax returns, including all attachments, W-2s, and schedules, affects the CE Form 6X, the rule is being amended to reflect this statutory modification.

- Rule 34-8.011 concerns the penalties for late filing of a CE Form 6. The Rule is being amended to reflect a statutory change to Section 112.3144(8)(f), Florida Statutes, which indicates the amount of a fine should be based only upon when the filer submitted the form to the electronic filing system. The amendment eliminates the other methods for calculating the fine, which have been removed from the statute.

- Rule 34-8.202—which concerns the CE Form 1, and which needs to be shifted to electronic filing—has several amendments. First, the Rule is being amended to incorporate only the instructions for completing the CE Form 1 – Statement of Financial Interests. The Rule also used to incorporate the paper form, although further incorporating a paper form is unnecessary as the filing, according to Section 112.3145(2)(e), will no longer be in paper format beginning January 1, 2024. The Rule is also being amended to delete any references to filing in locations other than through the electronic filing system, to remove any references to filing by U.S. Mail, to clarify that a CE Form 1 filing must be electronic pursuant to Section 112.3145(2)(e), and to reflect the filing requirements for incumbents and candidates beginning on January 1, 2024, as fully stated in Section 112.3145. The amendment also clarifies that filers may include attachments or other supporting documentation when filing the form, reflecting the statutory additions in Sections 112.31446(2)(f) and 112.3145(8), Florida Statutes.

- Rule 34-8.208—which concerns the CE Form 1F, and which needs to be shifted to electronic filing—is being amended to incorporate only the instructions for completing the CE Form 1F – Final Statement of Financial Interests. The Rule used to incorporate the paper form, although further incorporating a paper form is unnecessary, as the disclosure, according to Section 112.3145(2)(e), will no longer be in a paper format beginning on January 1, 2024. The Rule is also being amended to clarify that a CE Form 1F filing must be electronic pursuant to Section 112.3145(2)(e), and that filers may include attachments or other supporting documentation when filing the form, reflecting the statutory additions in Sections 112.31446(2)(f) and 112.3145(8), Florida Statutes.

- Rule 34-8.209—which concerns the CE Form 1X, and which needs to be shifted to electronic filing—is being amended to incorporate only the instructions for completing the CE Form 1X – Amendment to Statement of Financial Interests, as there is no statutory authority for continuing to incorporate the paper form. The Rule is also being amended to clarify that a CE Form 1X filing must be electronic pursuant to Section 112.3145(2)(e), and that filers may include attachments or other supporting documentation when filing the form, reflecting the statutory additions in Sections 112.31446(2)(f) and 112.3145(8), Florida Statutes.
Rule 34-8.210 concerns the penalties for late filing of a CE Form 1. The Rule is being amended to reflect the statutory notice requirements regarding penalties once filers begin to submit the CE Form 1 through the electronic filing system. These notice requirements are set out in Section 112.3145(8)(f), Florida Statutes. The Rule also is being amended to reflect a statutory change to Section 112.3145(8)(f), Florida Statutes, which indicates the amount of a fine should be based only upon when the filer submitted the form to the electronic filing system. The amendment eliminates the other methods for calculating the fine, which have been removed from the statute.

All of the referenced forms and instructions are being updated to reflect the appropriate calendar year and—for the instructions to the CE Form 1, CE Form 1F, and CE Form 1X—to eliminate references to paper filings.

In accordance with the recent additions to Sections 112.3144(8), 112.31446(2)(f) and 112.3145(8), Florida Statutes, the instructions are all being amended to reflect that filers can submit attachments or other supporting documentation when filing their forms.

The instructions are all being amended to indicate that filers should not include mortgage or brokerage account numbers, personal identification number, or taxpayer identification numbers on their Forms. Coupled with this are statements indicating that if such information is included in a filing, it may be available for public inspection and copying—without any liability to the Commission—unless the filer has properly requested that the information be redacted. This reflects language in Sections 112.3144(7)(a) and 112.3145(4)(a), Florida Statutes.

The instructions when needed are being amended to clarify that mayors, municipal commissioners, and members of the Commission on Ethics no longer file a CE Form 1, but a CE Form 6. This is in accordance with recent statutory additions in Sections 112.3144(1)(d) and 112.3144(1)(e).

The instructions for the "Income" portion of the CE Form 6 and CE Form 6X are being amended to reflect that filers can complete that section by submitting a copy of a completed federal income tax return, including all schedules, W-2s, and attachments. This reflects the recent statutory change in Section 112.3144(6)(c).

The instructions for the "Training" portion of the CE Form 6, CE Form 6X, CE Form 1, and CE Form 1X are being amended to reflect a recent statutory change to Section 112.3142(2)(d), Florida Statutes. According to this statutory change, as of July 1, 2023, elected local officers of independent special districts, including anyone appointed to fill a vacancy on an elected special district board, annually must receive four hours of ethics training and report their completion on their disclosure form for that year. The instructions are being updated to reflect this.

Also in the "Training" portion of the instructions for the CE Form 6, CE Form 6X, CE Form 1, and CE Form 1X, language is being added to clarify the four hours ethics
training requirement is applicable only to enumerated public officers who began serving after March 31 of the year for which they are filing. This reflects language in Section 112.3242(2)(f), Florida Statutes.

- Finally, regarding the instructions for the CE Form 1, CE Form 1F, and CE Form 1X, any reference to completing the forms using the percentage value thresholds are being removed because Section 112.3145(3), Florida Statutes, was recently amended to require filers to use only the dollar value thresholds.

The Notice of Proposed Rulemaking, a Notice of Correction, the text of the proposed amended rules, and the instructions incorporated by reference are attached. Also attached are comments received from JAPC and a response to those comments. You will be asked to approve this proposed rulemaking at your July 28, 2023, Commission meeting.

Attachments
SUMMARY: The referenced rules are each being amended to reflect changes to the financial disclosure process. The amendments are based on statutory changes found in the language of Sections 112.3142, 112.3144, 112.3146, and 112.3145, Florida Statutes. In particular, the amendments to Rules 34-8.001, 34-8.202, 34-8.208, 34-8.209, and 34-8.210 (which concern the CE Form 1, CE Form 1F, and CE Form 1X filings) delete any references to paper filings and related statements regarding filing by paper because, in accordance with Section 112.3145(2)(e), Florida Statutes, any enumerated disclosures filed after January 1, 2024, must be through the electronic filing system. This also affects the material incorporated by reference within certain of these Form 1-related rules inasmuch as the paper forms for these filings will be eliminated, although the rules will continue to incorporate the instructions for completing the forms. In addition, Rules 34-8.005 and 34-8.009 are being amended to reflect a recent statutory change to Section 112.3144(6)(c) allowing CE Form 6 and CE Form 6X filers to attach their federal income tax returns for purposes of reporting their income. The rules are also being updated to reflect that, for each of the disclosure forms submitted through electronic filing, filers may include attachments or other supporting documentation, as recently provided in statutory amendments to Sections 112.3144(8), 112.31446(2)(f), and 112.3145(8). The amendments to Rule 34-8.003 clarify that mayors, elected members of municipal governing bodies, and each member of the Commission on Ethics must file a CE Form 6, in accordance with recent changes to Sections 112.3144(1)(d) and 112.3144(1)(e). The amendments to Rules 34-8.011 and 34-8.210 reflect a statutory change to Sections 112.3144(8)(f) and 112.3145(8)(f), which indicate the monetary penalties for late filing of a CE Form 6 or CE Form 1 will be based only upon when the filer submitted the form to the electronic filing system. An additional change to Rule 34-8.210 reflects the notice requirements for penalties, as provided in Section 112.3145(8)(f).  

And, finally, the instructions incorporated by reference in the enumerated rules (Rules 34-8.001, 34-8.002, 34-8.008, 34-8.009, 34-8.202, 34-8.208, and 34-8.209) will be amended to reflect the following: (1) filers can submit attachments or other supporting documentation when filing their forms (under Sections 112.3144(8), 112.3144(2)(f), and 112.3145(8); (2) filers should not include mortgage or brokerage account numbers, PID numbers, or taxpayer information on their filings, and the Commission on Ethics will not be liable if such information is included (under Sections 112.3144(7)(a) and 112.3145(4)(a)); (3) mayors, municipal commissioners, and members of the Commission no longer file a Form 1, but a Form 6 (Sections 112.3144(1)(d) and 112.3144(1)(e)); (4) on the instructions for the CE Form 6 and CE Form 6X, that a filer can complete the "Income" section by submitting a copy of their...
federal income tax return for that year, including all schedules, W-2s, and attachments (under Section 112.3144(6)(c)); (5) on the instructions for the "Training" section of the CE Form 6, CE Form 6X, CE Form 1, and CE Form 1X, that elected officers of independent special districts, including anyone appointed to fill a vacancy, are subject to the training requirement and must complete that section (under Section 112.3142(2)(d)); (6) on the instructions for the "Training" section of the CE Form 6, CE Form 6X, CE Form 1, and CE Form 1X, that the required training must be completed only by enumerated public officers who began serving after March 31 of the year for which they are filing. The instructions will also all be updated to reflect the appropriate calendar year.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of $200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: Approximately 38,400 persons are required by law to file the CE Form 6 and CE Form 1 (and related forms) each year, depending on their positions. Other than the amount of time that they expend to complete the forms, any economic impact is nominal. The Commission will absorb in its annual budget the costs of creating and maintaining the electronic filing system which will be used to submit both the CE Form 6 and CE Form 1 filings beginning January 1, 2024.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: Art. II, Section 8 Fla. Const., 112.3144, 112.31445, 112.31446, 112.3145, 112.3147, 112.322(9), FS.

LAW IMPLEMENTED: Art. II, Section 8, Fla. Const., 112.312, 112.3144, 112.31445, 112.3145, 112.3147, FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 28, 2023, 8:30 a.m.
PLACE: First District Court of Appeal, Third Floor Courtroom, 2000 Drayton Drive, Tallahassee, Florida.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 3 days before the workshop/meeting by contacting: Diana Westberry, Office Manager, Florida Commission on Ethics (850)488-7864. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Steven Zuilkowski, General Counsel, or Gray Schafer, Assistant General Counsel, Florida Commission on Ethics, (850)488-7864.

THE FULL TEXT OF THE PROPOSED RULE IS:

34-8.001 General.
(1) No change.
(2) As used in this chapter and as referenced in the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., unless the context otherwise requires:


c. "CE Form 6X – Amendment to Full and Public Disclosure of Financial Interests" means the fields of information required on an amendment to the full and public disclosure of financial interest submitted pursuant to Section 112.3144(11), F.S., as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 13877 (1/204) (1/2023).

d. "CE Form 1 – Statement of Financial Interests" means the fields of information required to complete the statement of financial interests requirements of s. 112.3145, Florida Statutes, as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX (1/2024).

e. "CE Form 1F – Final Statement of Financial Interests" means the fields of information required to complete the final disclosure statement required by s. 112.3145(2)(b), Florida Statutes, as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX (1/2024).

f. "CE Form 1X – Amendment to Statement of Financial Interests" means the fields of information required on an
amendment to a statement of financial interests submitted pursuant to s. 112.3145(13), Florida Statutes, as set forth by the instructions available at www.fl.rules.org/Gateway/reference.asp?No=Ref-XXXXX (1/2024).

PROPOSED EFFECTIVE DATE January 1, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31446, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144 FS. History—New 4-7-77, Formerly 34-8.01, Amended 8-7-94, 11-7-01, 1-1-22, 1-1-23.____.


(1) Every person who holds an office specified in Rule 34-8.003, F.A.C., must file full and public disclosure of his or her financial interests with the Commission by July 1 of each year during which he or she is in office, and every person who held an office specified in Rule 34-8.003, F.A.C., on December 31st of a year must file full and public disclosure of his or her financial interests with the Commission by July 1 of the following year, except that candidates who have already filed with a qualifying officer as part of qualifying are not required to also file with the Commission. Full and public disclosure of financial interests means completing, through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., a sworn disclosure filing, identified in the system as the CE Form 6 – Full and Public Disclosure of Financial Interests, showing net worth, assets, liabilities, and sources of income. The instructions for completing the Full and Public Disclosure of Financial Interests (1/2024) http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 44796, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. A candidate for an elective office specified in Rule 34-8.003, F.A.C., or otherwise specified by law must file this information prior to or at the time he or she qualifies as a candidate.

(2) No change.

(3) Pursuant to Section 112.3144(2), F.S., public officers and employees required to file the CE Form 6 – Full and Public Disclosure of Financial Interests with the Commission on Ethics must file electronically through the electronic filing system. The filer may include attachments or other supporting documentation when filing a disclosure.

(4) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.31445, 112.31446, 112.3145, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144 FS. History—New 4-7-77, Amended 10-3-84, Formerly 34-8.02, Amended 8-7-94, 7-2-00, 11-7-01, 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23.____.

34-8.003 Persons Required to File Full and Public Disclosure.

The following officers and candidates have been specified by Article II, Section 8, Florida Constitution, to file full and public disclosure:

(1) No change.

(2) No change.

(3) Mayors and the elected members of the governing body of a municipality.

(4) Each member of the Commission on Ethics.

(5) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., 112.3144 FS. History—New 4-7-77, Amended 9-21-77, 10-3-84, Formerly 34-8.03, Amended 8-7-94, 10-12-15.____.

34-8.005 Disclosure of Sources and Amounts of Income.

The Commission shall prescribe as part of the CE Form 6 – Full and Public Disclosure of Financial Interests provisions for the disclosure of sources and amounts of income and for the disclosure of secondary sources of income as required by Article II, Section 8 of the Florida Constitution.

(1) No change.

(2) For the purpose of reporting income on a CE Form 6 – Full and Public Disclosure of Financial Interests, the filer may submit a federal income tax return, provided he or she includes all attachments and schedules associated with the federal income tax return.

(3) No change.

(4) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const. History—New 4-7-77, Formerly 34-8.05, Amended 1-1-22.____.

34-8.008 Final Filing Using the CE Form 6F.

(1) Each person who is required to file full and public disclosure of financial interests shall, within 60 days of leaving his or her public position, complete and file through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., a final disclosure statement covering the period between January 1 of the year in which the person leaves and his or her last day in the position, unless he or she takes another position within that 60-day period which requires full and public disclosure. The final filing shall be identified in the system as the CE Form 6F Final Full and Public Disclosure of Financial Interests. The instructions for completing the Final Full and Public Disclosure
XXXXX 44799, are incorporated by reference herein and may be obtained without cost from the Florida Commission on 
Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: 
www.ethics.state.fl.us. The filer may include attachments or 
other supporting documentation when filing a disclosure.

(2) No change.

(3) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.
Rulemaking Authority 112.3144, 112.31446, 112.3147, 112.322(9) 
FS. Law Implemented 112.3144(5) FS. History—New 11-7-01, 
Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1- 
1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23,

34-8.009 Amended Filing Using the CE Form 6X.
(1) At any time after submitting the CE Form 6 – Full and 
Public Disclosure of Financial Interests, a person may amend 
his or her original disclosure filing to add to or modify the 
information originally reported. Filers shall complete an 
amended filing through the electronic filing system created and 
maintained by the Commission as provided in Section 
112.31446, F.S., which will allow them to access and complete 
the disclosure filing identified in the system as the CE Form 6X 
— Amendment to the Full and Public Disclosure of Financial 
Interests. The instructions for completing the Amendment to the 
Full and Public Disclosure of Financial Interests (1/2024) 
(1/2022), http://www.flrules.org/Gateway/reference.asp?No=Ref-
XXXXX 43880, are incorporated by reference herein and may be 
obtained without cost from the Florida Commission on 
Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, 
and may also be downloaded from the Commission’s website: 
www.ethics.state.fl.us. The filer may include attachments or 
other supporting documentation when filing a disclosure.

(2) No change.

(3) For the purpose of reporting income on a CE Form 6X 
— Amendment to Full and Public Disclosure of Financial 
Interests, the filer may submit a federal income tax return, 
provided he or she includes all attachments and schedules 
associated with the federal income tax return.

PROPOSED EFFECTIVE DATE January 1, 2024.
Rulemaking Authority 112.3144, 112.31446, 112.3147, 112.322(9) 
FS. Law Implemented 112.3144(7) FS. History—New 11-7-01, 
Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1- 
1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23,

34-8.011 Penalties for Late Filing.
(1) No change.

(2) A person who was a state officer or a specified state 
employee as defined in Section 112.3145, F.S., on December 
(3) The fine shall be $25.00 per day for each late day, up to 
a maximum of $1,500.00. Commission staff shall determine the 
amount of the fine due, once electronic filing goes active, based 
upon when the CE Form 6 – Full and Public Disclosure of Financial Interests was submitted through the electronic filing 
system created and maintained by the Commission as provided in 
Section 112.31446, F.S. Until that time, the fine will be based 
on the earliest of the following:
(a) When the CE Form 6 is actually received by the 
Commission;
(b) When the CE Form 6 is postmarked;
(c) When the certificate of mailing is dated; or
(d) When the receipt from an established courier company 
is dated.

(4) No change.

(5) No change.

(6) No change.

(7) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.
Rulemaking Authority 112.3144, 112.322(9) FS. Law Implemented 
112.3144, 112.31455 FS. History—New 11-7-01, Amended 10-12-15, 
1-1-22, 1-1-23.

34-8.202 General Rules for Filing the CE Form 1 – 
Statement of Financial Interests.
(1) A person who was a local officer as defined in Section 
112.3145, F.S., except for those local officers specified in 
Section 112.3144(1)(d), F.S., on December 31st of a year must 
file by July 1 of the following year a statement of financial 
interests on the form prescribed by the Commission, CE Form 
1 – Statement of Financial Interests. A statement of financial 
interests means completing through the electronic filing system 
created and maintained by the Commission as provided in s. 
112.31446, a disclosure filing, identified in the system as the 
CE Form 1 – Statement of Financial Interests, with the 
Supervisor of Elections in the county where he or she 
permanently resides, or, if the person does not permanently 
reside in Florida, with the supervisor of elections in the county 
of his or her agency’s headquarters, except that candidates 
who have already filed with a qualifying officer as part of qualifying 
are not required to also file with the Supervisor of Elections. 
The instructions for completing the Statement of Financial 
Interests CE Form 1 (1/2024) (1/2020), http://www.flrules.org/Gateway/reference.asp?No=Ref-
XXXXX 44799, are incorporated by reference herein and may be obtained without cost from the Florida Commission on 
Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, 
and may also be downloaded from the Commission’s website: 
www.ethics.state.fl.us.

(2) A person who was a state officer or a specified state 
employee as defined in Section 112.3145, F.S., on December 

31st of a year must file electronically with the Commission by July 1 of the following year a statement of financial interests, as defined in and pursuant to the instructions on the form prescribed by the Commission, CE Form 1 - Statement of Financial Interests, incorporated by reference in subsection 34-8.202(1), F.A.C., except that candidates who, pursuant to law, are required to file a statement of financial interests must electronically complete the filing prior to or at the time they qualify as candidates have already filed with a qualifying officer as part of qualifying are not required to also file with the Supervisor of Elections.

(3) A person who assumes a public position defined in Section 112.3145, F.S., as a state officer, specified state employee, or local officer must file electronically within 30 days of taking that position a statement of financial interests, as defined in and pursuant to the instructions incorporated on the form prescribed by the Commission, CE Form 1 - Statement of Financial Interests, adopted by reference in subsection 34-8.202(1), F.A.C., provided that any person whose appointment is subject to confirmation by the Senate shall electronically file prior to confirmation hearings or within 30 days from the date of appointment, whichever comes first. The disclosure statement of a state officer or specified state employee must be filed with the Commission. The disclosure statement of a local officer must be filed with the supervisor of elections in the county where he or she permanently resides, or, if the person does not permanently reside in Florida, with the supervisor of elections in the county of his or her agency's headquarters.

(4) Disclosure forms filed under subsection (1) or (2), above, must be filed no later than 5:00 p.m. on the due date. However, any disclosure that is postmarked by the United States Postal Service no later than midnight of the due date shall be deemed to have been filed in a timely manner. A certificate of mailing obtained from and dated by the United States Postal Service at the time of mailing, or a receipt from an established courier company which bears a date on or before the due date, shall also be proof of mailing in a timely manner.

(5) No change.

(6) Pursuant to s. 112.3145(2)(e), Florida Statutes, local officers, state officers, and specified state employees required to file the statement of financial interests with the Commission on Ethics must file electronically through the electronic filing system created and maintained by the Commission as provided in s. 112.31446 file a final statement covering the period between January 1 of the year in which the person leaves and his or her last day in the position, unless he or she takes another position within that 60 day period which requires filing either a statement of financial interests or full and public disclosure covering that disclosure period.

(2) The final filing shall be identified in the system as the on-the-form prescribed by the Commission, CE Form 1F - Final Statement of Financial Interests. The instructions for completing the Final Statement of Financial Interests CE Form 1F:

(1/2024)

http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 44800, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission's website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

(3) Pursuant to s. 112.3145(2)(e), Florida Statutes, local officers, state officers, and specified state employees required to file the CE Form 1F - Final Statement of Financial Interests must file electronically through the electronic filing system. The final statement of financial interests of a state officer or specified state employee shall be filed with the Commission. The final statement of a local officer shall be filed with the supervisor of elections in the county where he or she permanently resides, or, if the person does not permanently reside in Florida, with the supervisor of elections in the county of his or her agency's headquarters.

(4) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.
Amended Filing Using the CE Form 1X.

(1) At any time after submitting the CE Form 1 – Statement of Financial Interests, a person may amend his or her original disclosure filing statement of financial interests to add to or modify the information originally reported on the form as originally filed at any time after filing the disclosure form. Filers shall complete an amended filing through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, Florida Statutes, which will allow them to access and complete the disclosure filing identified in the system as the CE Form 1X – Amendment to Statement of Financial Interests. The instructions for completing the Amendment to Statement of Financial Interests CE Form 1X (4/2022)

http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 436?4, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

(2) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.

Rulemaking Authority 112.322(9) FS. Law Implemented 112.3145, 112.31455 FS. History-New 11-7-01, Amended 10-12-15.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Gray Schafer, Assistant General Counsel, Florida Commission on Ethics (850)488-7864

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Kerrie J. Stillman, Executive Director, Florida Commission on Ethics

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 26, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 22, 2023

Section III
Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF HEALTH
Board of Osteopathic Medicine
RULE NO.: Rule Title: 64B15-9.0085 Unexcused Absences
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. 49 No. 68, April 7, 2023 issue of the Florida Administrative Register.

The changes are in response to written comments submitted by the staff of the Joint Administrative Procedures Committee and discussion and subsequent vote by the board at a public meeting held May 19, 2023. The changes are as follows:
within 30 days, provide any additional information to the
department that may be relevant to the decision. To facilitate
the provision of additional information, the person who filed the
complaint may receive, upon request, a copy of the
investigative report that supported the recommendation for
closure.

(b) When probable cause is found and the case proceeds to
hearing under Section 120.56(1), F.S., the complainant shall
have the right to present oral or written communication relating
to the alleged violations or to the appropriate penalty.
Rulemaking Authority 381.00316(9) FS. Law Implemented 381.00316
FS. History: New.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Attorney General Ashley Moody
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Attorney General Ashley Moody
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: June 6, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: June 15, 2023

Section III
Notice of Changes, Corrections and
Withdrawals

COMMISSION ON ETHICS
RULE NO.: RULE TITLE:
34-8.001 General
34-8.202 General Rules for Filing the CE Form 1 -
Statement of Financial Interests
34-8.208 Final Filing Using the CE Form 1F
34-8.209 Amended Filing Using the CE Form 1X

NOTICE OF CORRECTION
Notice is hereby given that the following correction has
been made to the proposed rule in Vol. 49 No. 126, June 29, 2023
issue of the Florida Administrative Register. This is an addition to
the “Summary” portion in the Notice of Proposed Rulemaking concerning these rules. The addition is that the
material incorporated by reference in these Rules (namely, the
instructions to the CE Form 1, CE Form 1F, and CE Form 1X)
will no longer provide instructions to filers on the percentage
value thresholds. This is due to a recent statutory change to
Section 112.3145(3), which eliminates the percentage value
threshold and leaves the dollar value threshold as the only
option for filers.

DEPARTMENT OF REVENUE
Sales and Use Tax
RULE NO.: RULE TITLE:
12AER23-3 Licensed Practitioners; Drugs, Medical
Products and Supplies

SPECIFIC REASONS FOR FINDING AN IMMEDIATE
DANGER TO THE PUBLIC HEALTH, SAFETY OR
WELFARE: Section 49 of Chapter 2023-157, L.O.F.,
authorizes the Department of Revenue to promulgate
emergency rules to implement changes regarding the exemption
from tax for the purchase of oral hygiene products. The
promulgation of this emergency rule ensures that the public is
notified in the most expedient and appropriate manner
regarding the changes to the exemption.

REASON FOR CONCLUDING THAT THE PROCEDURE IS
FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to
implement the provisions of s. 24 of Ch. 2023-157, L.O.F.
Additionally, this emergency rule is the most expedient and
appropriate means of notifying taxpayers of the provisions.

SUMMARY: Emergency Rule 12AER23-3 amends Rule 12A-
1.020, F.A.C., to incorporate the exemption from tax on the
purchase of oral hygiene products.

THE PERSON TO BE CONTACTED REGARDING THE
EMERGENCY RULE IS: Brinton Heath Technical
Assistance and Dispute Resolution, telephone (850) 717-7754,
email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER23-3 12A-1.020 Licensed Practitioners; Drugs,
Medical Products and Supplies.
(a) through (4) No change.
(5) Common household remedies; cosmetics; toilet
articles; hygiene products.
(a)(1) Common household remedies recommended and
generally sold for internal or external use in the cure, mitigation,
treatment, or prevention of illness or disease in human beings,
according to a list prescribed and approved by the Department
of Business and Professional Regulation and certified to the
Department of Revenue, are exempt. This list is contained in
Form DR-40NT, Nontaxable Medical and General Grocery List
34-8.001 General.
(1) No change.
(2) As used in this chapter and as referenced in the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., unless the context otherwise requires:
   c. "CE Form 6X – Amendment to Full and Public Disclosure of Financial Interests" means the fields of information required on an amendment to a full and public disclosure of financial interest submitted pursuant to Section 112.3144(11), F.S., as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 13877 (1/2024) (1/2023).
   d. "CE Form 1 – Statement of Financial Interests" means the fields of information required to complete the statement of financial interests requirements of s. 112.3145, Florida Statutes, as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX (1/2024).
   e. "CE Form 1F – Final Statement of Financial Interests" means the fields of information required to complete the final disclosure statement required by s. 112.3145(2)(b), Florida Statutes, as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX (1/2024).
   f. "CE Form 1X – Amendment to Statement of Financial Interests" means the fields of information required on an amendment to a statement of financial interests submitted pursuant to s. 112.3145(13), Florida Statutes, as set forth by the instructions available at www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX (1/2024).

PROPOSED EFFECTIVE DATE January 1, 2024.


(1) Every person who holds an office specified in Rule 34-8.003, F.A.C., must file full and public disclosure of his or her financial interests with the Commission by July 1 of each year during which he or she is in office, and every person who held an office specified in Rule 34-8.003, F.A.C., on December 31st of a year must file full and public disclosure of his or her financial interests with the Commission by July 1 of the following year, except that candidates who have already filed with a qualifying officer as part of qualifying are not required to also file with the Commission. Full and public disclosure of financial interests means completing, through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., a sworn disclosure filing, identified in the system as the CE Form 6 – Full and Public Disclosure of Financial Interests, showing net worth, assets, liabilities, and sources of income. The instructions for completing the Full and Public Disclosure of Financial Interests (1/2024) (1/2023) http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 14765, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. A candidate for an elective office specified in Rule 34-8.003, F.A.C., or otherwise specified by law must file this information prior to or at the time he or she qualifies as a candidate.
(2) No change.
(3) Pursuant to Section 112.3144(2), F.S., public officers and employees required to file the CE Form 6 – Full and Public Disclosure of Financial Interests with the Commission on Ethics must file electronically through the electronic filing system. The filer may include attachments or other supporting documentation when filing a disclosure.
(4) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.


34-8.003 Persons Required to File Full and Public Disclosure.
The following officers and candidates have been specified by Article II, Section 8, Florida Constitution, to file full and public disclosure:
(1) No change.
(2) No change.
(3) Mayors and the elected members of the governing body of a municipality.
(4) Each member of the Commission on Ethics.
(5)(3) No change.
PROPOSED EFFECTIVE DATE January 1, 2024

34-8.005 Disclosure of Sources and Amounts of Income.
The Commission shall prescribe as part of the CE Form 6 – Full and Public Disclosure of Financial Interests provisions for the disclosure of sources and amounts of income and for the disclosure of secondary sources of income as required by Article II, Section 8 of the Florida Constitution.

1. No change.

2. For the purpose of reporting income on a CE Form 6 – Full and Public Disclosure of Financial Interests, the filer may submit a federal income tax return, provided he or she includes all attachments and schedules associated with the federal income tax return.

3(2) No change.

4(3) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.

34-8.008 Final Filing Using the CE Form 6F.
(1) Each person who is required to file full and public disclosure of financial interests shall, within 60 days of leaving his or her public position, complete and file through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., a final disclosure statement covering the period between January 1 of the year in which the person leaves and his or her last day in the position, unless he or she takes another position within that 60-day period which requires full and public disclosure. The final filing shall be identified in the system as the CE Form 6F – Final Full and Public Disclosure of Financial Interests. The instructions for completing the Final Full and Public Disclosure of Financial Interests (1/2024) (1/2022), http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX X4978, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

2. No change.

3. No change.

PROPOSED EFFECTIVE DATE January 1, 2024.
Rulemaking Authority 112.3144, 112.31446, 112.3147, 112.322(9) FS. Law Implemented 112.3144(7) FS. History—New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23____.

34-8.009 Amended Filing Using the CE Form 6X.
(1) At any time after submitting the CE Form 6 – Full and Public Disclosure of Financial Interests, a person may amend his or her original disclosure filing to add to or modify the information originally reported. Filers shall complete an amended filing through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S., which will allow them to access and complete the disclosure filing identified in the system as the CE Form 6X – Amendment to the Full and Public Disclosure of Financial Interests. The instructions for completing the Amendment to the Full and Public Disclosure of Financial Interests (1/2024) (1/2022), http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX X3980, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

2. No change.

3. For the purpose of reporting income on a CE Form 6X – Amendment to Full and Public Disclosure of Financial Interests, the filer may submit a federal income tax return, provided he or she includes all attachments and schedules associated with the federal income tax return.

PROPOSED EFFECTIVE DATE January 1, 2024.
Rulemaking Authority 112.3144, 112.31446, 112.3147, 112.322(9) FS. Law Implemented 112.3144(7) FS. History—New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15, 1-1-16, 1-1-17, 1-1-18, 1-1-19, 1-1-20, 1-1-21, 1-1-22, 1-1-23____.

34-8.011 Penalties for Late Filing.
(1) No change.

(2) No change.

3. The fine shall be $25.00 per day for each late day, up to a maximum of $1,500.00. Commission staff shall determine the amount of the fine due, once electronic filing goes active, based upon when the CE Form 6 – Full and Public Disclosure of Financial Interests.
Interests was submitted through the electronic filing system created and maintained by the Commission as provided in Section 112.31446, F.S. Until that time, the fine will be based on the earliest of the following:

(a) When the CE Form 6 is actually received by the Commission;
(b) When the CE Form 6 is postmarked;
(c) When the certificate of mailing is dated, or
(d) When the receipt from an established courier company is dated.

(4) No change.
(5) No change.
(6) No change.
(7) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.

Rulemaking Authority 112.3144, 112.322(9) FS. Law Implemented 112.3144, 112.31455 FS. History–New 11-7-01, Amended 10-12-15, 1-1-22.


1) A person who was a local officer as defined in Section 112.3145, F.S., except for those local officers specified in Section 112.3144(1)(d), F.S., on December 31st of a year must file by July 1 of the following year a statement of financial interests on the form prescribed by the Commission, CE Form 1 – Statement of Financial Interests. A statement of financial interests means completing, through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, a disclosure filing, identified in the system as the CE Form 1 – Statement of Financial Interests, with the Supervisor of Elections in the county where he or she permanently resides, or, if the person does not permanently reside in Florida, with the supervisor of elections in the county of his or her agency’s headquarters; except that candidates who have already filed with a qualifying officer as part of qualifying are not required to also file with the Supervisor of Elections. The instructions for completing the Statement of Financial Interests CE Form 1 – Statement of Financial Interests, adopted by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us.

(2) A person who was a state officer or a specified state employee as defined in Section 112.3145, F.S., on December 31st of a year must file electronically with the Commission by July 1 of the following year a statement of financial interests, as defined in and pursuant to the instructions incorporated on the form prescribed by the Commission, CE Form 1 – Statement of Financial Interests, adopted by reference in subsection 34-8.202(1), F.A.C., except that candidates who, pursuant to law, are required to file a statement of financial interests must electronically complete the filing prior to or at the time they qualify as candidates have already filed with a qualifying officer as part of qualifying are not required to also file with the Supervisor of Elections.

(3) A person who assumes a public position defined in Section 112.3145, F.S., as a state officer, specified state employee, or local officer must file electronically within 30 days of taking that position a statement of financial interests, as defined in and pursuant to the instructions incorporated on the form prescribed by the Commission, CE Form 1 – Statement of Financial Interests, adopted by reference in subsection 34-8.202(1), F.A.C., provided that any person whose appointment is subject to confirmation by the Senate shall electronically file prior to confirmation hearings or within 30 days from the date of appointment, whichever comes first. The disclosure statement of a state officer or specified state employee must be filed with the Commission. The disclosure statement of a local officer must be filed with the supervisor of elections in the county where he or she permanently resides; or, if the person does not permanently reside in Florida, with the supervisor of elections in the county of his or her agency’s headquarters.

(4) Disclosure forms filed under subsection (1) or (2), above, must be filed no later than 5:00 p.m. on the due date. However, any disclosure that is postmarked by the United States Postal Service no later than midnight of the due date shall be deemed to have been filed timely. A certificate of mailing obtained from and dated by the United States Postal Service at the time of mailing, or a receipt from an established courier company which bears a date on or before the due date, shall also be proof of mailing in a timely manner.

(4)(5) No change.

(4)(6) Pursuant to s. 112.3145(2)(e), Florida Statutes, local officers, state officers, and specified state employees required to file the statement of financial interests with the Commission on Ethics must file electronically through the electronic filing system. The filer may include attachments or other supporting documentation when filing a disclosure.

(6) When submitting qualifying papers, an incumbent in an elective office or a candidate holding another position subject to the annual filing requirement may submit a copy of the CE Form 1 – Statement of Financial Interests filed with the Commission, or a verification or receipt of the filing, with the officer before whom he or she qualifies. Candidates not subject to an annual filing requirement must use the electronic filing system to complete and print a Form CE 1 – Statement of Financial Interests to be submitted to the officer before whom he or she qualifies. A candidate for an elective state or local office specified in Section 112.3145, F.S., must file with the officer before whom he or she qualifies a statement of financial interests on the form prescribed by the Commission, CE Form 1 – Statement of Financial Interests, adopted by reference in subsection 34-8.202(1), F.A.C., together
PROPOSED EFFECTIVE DATE January 1, 2024.

34-8.208 Final Filing Using the CE Form 1F.

(1) Each person who is required to file a statement of financial interests (CE Form 1) shall, within 60 days of leaving his or her public position, complete and submit through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, file a final statement covering the period between January 1 of the year in which the person leaves and his or her last day in the position, unless he or she takes another position within that 60 day period which requires filing either a statement of financial interests or full and public disclosure covering that disclosure period.

(2) The final filing shall be identified in the system as the form prescribed by the Commission, CE Form 1F -- Final Statement of Financial Interests. The instructions for completing the Final Statement of Financial Interests CE Form 1F (1/2024) (4/2023), http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 44800, is incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

(3) Pursuant to s. 112.3145(2)(e), Florida Statutes, local officers, state officers, and specified state employees required to file the CE Form 1F -- Final Statement of Financial Interests must file electronically through the electronic filing system. The final statement of financial interests of a state officer or specified state employee shall be filed with the Commission. The final statement of a local officer shall be filed with the supervisor of elections in the county where he or she permanently resides, or, if the person does not permanently reside in Florida, with the supervisor of elections in the county of his or her agency’s headquarters.

(4) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.

34-8.209 Amended Filing Using the CE Form 1X.

(1) At any time after submitting the CE Form 1 -- Statement of Financial Interests, a person may amend his or her original disclosure filing statement of financial interests to add to or modify the information originally reported on the form as originally filed at any time after filing the disclosure form. Filers shall complete an amended filing through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, Florida Statutes, which will allow them to access and complete the disclosure filing identified in the system as the CE Form 1X -- Amendment to Statement of Financial Interests. The amended statement shall be filed with the same office where the original form was filed and shall be made on the form prescribed by the Commission, CE Form 1X -- Amendment to Form 1 Statement of Financial Interests. The instructions for completing the Amendment to Statement of Financial Interests CE Form 1X (1/2024) (1/2022) http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 44571, are incorporated by reference herein and may be obtained without cost from the Florida Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. The filer may include attachments or other supporting documentation when filing a disclosure.

(2) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.

34-8.210 Penalties for Late Filing.

(1) Upon determining that a CE Form 1 -- Statement of Financial Interests has not been filed by the due date CE Form 1 has been filed after the due date or that the maximum fine has accrued, Commission staff shall send a notice by email U.S. Mail notifying the delinquent person of the failure to timely file, and shall redeliver the notice on a weekly basis by email as long as the person remains delinquent, of the amount of the payment due for the accrued fine, and of the person’s right to appeal or dispute the fine as provided in Rule 34-8.215, F.A.C.

(2) Upon determining that the Statement of Financial Interests has been filed after the due date or that the maximum fine has accrued, Commission staff shall send a notice by email notifying the filer of the amount of the payment due for the accrued fine, and of the filer’s right to appeal or dispute the fine as provided in Rule 34-8.215, F.A.C.

(3) The fine shall be $25 per day for each late day, up to a maximum of $1,500. Commission staff shall determine the amount of the fine based upon when the CE Form 1 -- Statement of Financial Interests was submitted through the electronic filing system created and maintained by the Commission as provided in s. 112.31446, F.S. the earliest of the following:
(a) When the CE Form 1 is actually received by the Commission;
(b) When the CE Form 1 is postmarked;
(c) When the certificate of mailing is dated; or
(d) When the receipt from an established courier company is dated.

(4)(3) No change.
(5)(4) No change.
(6)(5) No change.
(7)(6) No change.

PROPOSED EFFECTIVE DATE January 1, 2024.
Rulemaking Authority 112.322(9) FS. Law Implemented 112.3145, 112.31455 FS. History—New 11-7-01, Amended 10-12-15.
NOTICE

Annual Full and Public Disclosure of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1 an automatic fine of $25 for each day late will be imposed, up to a maximum penalty of $1,500. Failure to file also can result in removal from public office or employment. [s. 112.3144, F.S. - applicable to officials other than judges]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding $10,000. [s. 112.317, F.S.]

INSTRUCTIONS FOR COMPLETING AND FILING FORM 6

WHEN TO FILE:
Officeholders: No later than July 1, 2024.
Candidates: During the qualifying period.

WHO MUST FILE FORM 6:
All persons holding the following positions: Governor, Lieutenant Governor, Cabinet members, members of the Legislature, State Attorneys, Public Defenders, Clerks of Circuit Courts, Sheriffs, Tax Collectors, Property Appraisers, Supervisors of Elections, County Commissioners, elected Superintendents of Schools, members of District School Boards, Mayor and members of the Jacksonville City Council, Judges of Compensation Claims; the Duval County Superintendent of Schools, and members of the Florida Housing Finance Corporation Board, each expressway authority, transportation authority (except the Jacksonville Transportation Authority), bridge authority, toll authority, or expressway agency created pursuant to Chapter 348 or 343, F.S., or any other general law, mayors, elected members of the governing body of a municipality, each member of the Commission on Ethics, and judges, as required by Canon 6, Code of Judicial Conduct.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.
QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

INSTRUCTIONS FOR COMPLETING FORM 6:

NET WORTH
[Required by Art. II, s. 8(a)(i)(1), Fla. Const.]

Report your net worth as of December 31, 2023, or a more current date, and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. Simply subtracting your liabilities from your assets will not result in an accurate net worth figure in most cases.

To total the value of your assets, add:

1. The aggregate value of household goods and personal effects, as reported in the Assets section of this form;
2. The value of all assets worth over $1,000, as reported in the Assets section; and,
3. The total value of any assets worth less than $1,000 that were not reported or included in the category of "household goods and personal effects."

To total the amount of your liabilities, add:

1. The total amount of each liability you reported in the Liabilities section of this form, except for any amounts listed in the "joint and several liabilities not reported above" portion; and,
2. The total amount of unreported liabilities (including those under $1,000, credit card and retail installment accounts, and taxes owed).

ASSETS WORTH MORE THAN $1,000
[Required by Art. II, s. 8, Fla. Const.; s. 112.3144, F.S.]

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds $1,000. The types of assets that can be reported in this manner are described on the form.

ASSETS INDIVIDUALLY VALUED AT MORE THAN $1,000:

Describe, and state the value of, each asset you had on the reporting date you selected for your net worth, if the asset was worth more than $1,000 and if you have not already included that asset in the aggregate value of your household goods and personal effects. Assets include, but are not limited to, things like interests in real property; cash; stocks; bonds; certificates of deposit; interests in businesses; beneficial interests in trusts; money owed you (including, but not limited to, loans made as a candidate...
to your own campaign); bank accounts in which you have an ownership interest; Deferred Retirement Option Program (DROP) accounts; and the Florida Prepaid College Plan. Assets also include investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan, is your asset—not the account or plan itself.

You are not required to disclose assets owned solely by your spouse.

How to Identify or Describe the Asset:

- Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.
- Intangible property: Identify the type of property and the business entity or person to which or to whom it relates. Do not list simply "stocks and bonds" or "bank accounts." For example, list "Stock (Williams Construction Co.)," "Bonds (Southern Water and Gas)," "Bank accounts (First National Bank)," "Smith family trust," "Promissory note and mortgage (owed by John and Jane Doe)."

How to Value Assets:

- Value each asset by its fair market value on the date used in the Net Worth section of this form.
- Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship, including bank accounts held in such a manner, must be reported at 100% of their value.
- Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.
- Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.
- Real property may be valued at its market value for tax purposes, unless a more accurate fair market value is available.
- Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.
- Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.
- Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by "buy-out" agreements. It is suggested that the method of valuation chosen be indicated on the form.
- Life Insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.
- The asset value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).
LIABILITIES
[Required by Art. II, s. 8, Fla. Const.; s. 112.312, F.S.]

LIABILITIES IN EXCESS OF $1,000:
List the name and address of each creditor to whom you owed more than $1,000 on the date you chose for your net worth, and list the amount you owed. Liabilities include: accounts, notes, and interest payable; debts or obligations (excluding taxes, unless the taxes have been reduced to a judgment) to governmental entities; judgments against you, and the unpaid portion of vehicle leases.
You are not required to disclose liabilities that are solely your spouse's responsibility.
You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed (unless the taxes have been reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" on a note and are jointly liable or jointly and severally liable, then it is not a contingent liability.

How to Determine the Amount of a Liability:

- Generally, the amount of the liability is the face amount of the debt.
- The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments.
- If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.
- If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. However, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.
- If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

Examples:

- You owe $10,000 to a bank for student loans, $5,000 for credit card debts, and $60,000 with your spouse to a savings and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank ($10,000 being the amount of that liability) and the name and address of the savings and loan ($60,000 being the amount of this liability). The credit card debts need not be reported.
- You and your 50% business partner have a $100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and $50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.
JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

List in this part of the form the amount of each debt for which you were jointly and severally liable, that is not reported in the "Liabilities in Excess of $1,000" part of the form. Example: You and your 50% business partner have a $100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and $50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.

INCOME
[Required by Art. II, s. 8, Fla. Const.]

PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than $1,000 of income during 2023, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony if it is considered gross income under federal law, but not child support. Where income is derived from a business activity you should report the income to you, as calculated for income tax purposes, rather than the income to the business.

For purposes of reporting your income, you have the option of either completing this section or submitting a copy of your 2023 federal income tax return, including all schedules, W2s, and attachments.

Examples:

- If you owned stock in and were employed by a corporation and received more than $1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded $1,000, you should list the name of the firm, its address, and the amount of your distributive share.
- If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than $1,000. Do not aggregate income from all of these investments.
- If more than $1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.
— If more than $1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

SECONDARY SOURCES OF INCOME:

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported as a "Primary Source of Income." You will not have anything to report unless:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and
2. You received more than $1,000 in gross income from that business entity during the period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than $1,000 in gross income last year. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
— You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded $1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

INTERESTS IN SPECIFIED BUSINESSES
[Required by s. 112.3145, F.S.]

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of
the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during 2023, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

**TRAINING CERTIFICATION**
[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Instructions)
INSTRUCTIONS FOR COMPLETING AND FILING FORM 6F
FINAL FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

WHEN TO FILE:
No later than 60 days after leaving the public office or position described on page 1, unless you take
another position that requires you to file Form 6 within the 60-day period.

WHO MUST FILE FORM 6:
All persons holding the following positions: Governor, Lieutenant Governor, Cabinet members, members
of the Legislature, State Attorneys, Public Defenders, Clerks of Circuit Courts, Sheriffs, Tax Collectors,
Property Appraisers, Supervisors of Elections, County Commissioners, elected Superintendents of
Schools, members of District School Boards, Mayor and members of the Jacksonville City Council, Judges
of Compensation Claims; the Duval County Superintendent of Schools, and members of the Florida
Housing Finance Corporation Board, each expressway authority, transportation authority (except the
Jacksonville Transportation Authority), bridge authority, toll authority, or expressway agency created
pursuant to Chapter 348 or 343, F.S., or any other general law, mayors, elected members of the
governing body of a municipality, each member of the Commission on Ethics, and judges, as required by
Canon 6, Code of Judicial Conduct.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when
filing disclosure.

PUBLIC RECORD:
The disclosure form is a public record and is required by law to be posted to the Commission's website.
Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or
brokerage account numbers, personal identification numbers, or taxpayer identification numbers are
not required and should not be included. If such information is included in the filing, it may be made
available for public inspection and copying unless redaction is required by the filer, without any liability
to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S.,
whose home address or other information is exempt from disclosure, the Commission will maintain that
confidentiality if you submit a written and notarized request.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post
Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E,
Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

NOTE: If you are leaving office or employment during the first half of 2024, you may not have filed Form
6 for 2023. In that case, this is not the last form you will file. Form 6F covers January 1, 2024, through
your last day of office or employment. You will be required to file Form 6 for 2023 by July 1 of 2024.
INSTRUCTIONS FOR COMPLETING FORM 6F:

NET WORTH
[Required by Art. II, s. 8(a)(i)(1), Fla. Const.]

Report your net worth as of the date you left public office and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. Simply subtracting your liabilities from your assets will not result in an accurate net worth figure in most cases.

To total the value of your assets, add:

1. The aggregate value of household goods and personal effects, as reported in the Assets section of this form;
2. The value of all assets worth over $1,000, as reported in the Assets section; and,
3. The total value of any assets worth less than $1,000 that were not reported or included in the category of "household goods and personal effects."

To total the amount of your liabilities, add:

1. The total amount of each liability you reported in the Liabilities section of this form, except for any amounts listed in the "joint and several liabilities not reported above" portion; and,
2. The total amount of unreported liabilities (including those under $1,000, credit card and retail installment accounts, and taxes owed).

ASSETS WORTH MORE THAN $1,000
[Required by Art. II, s. 8, Fla. Const.; s. 112.3144, F.S.]

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds $1,000. The types of assets that can be reported in this manner are described on the form.

ASSETS INDIVIDUALLY VALUED AT MORE THAN $1,000:

Describe, and state the value of, each asset you had on the reporting date you selected for your net worth, if the asset was worth more than $1,000 and if you have not already included that asset in the aggregate value of your household goods and personal effects. Assets include, but are not limited to, things like interests in real property; cash; stocks; bonds; certificates of deposit; interests in businesses; beneficial interests in trusts; money owed you (including, but not limited to, loans made as a candidate to your own campaign); bank accounts in which you have an ownership interest; Deferred Retirement Option Program (DROP) accounts; and the Florida Prepaid College Plan. Assets also include investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan, is your asset—not the account or plan itself.

You are not required to disclose assets owned solely by your spouse.
How to Identify or Describe the Asset:

- Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.
- Intangible property: Identify the type of property and the business entity or person to which or to whom it relates. Do not list simply "stocks and bonds" or "bank accounts." For example, list "Stock (Williams Construction Co.)," "Bonds (Southern Water and Gas)," "Bank accounts (First National Bank)," "Smith family trust," "Promissory note and mortgage (owed by John and Jane Doe)."

How to Value Assets:

- Value each asset by its fair market value on the date used in the Net Worth section of this form.
- Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship, including bank accounts held in such a manner, must be reported at 100% of their value.
- Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.
- Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.
- Real property may be valued at its market value for tax purposes, unless a more accurate fair market value is available.
- Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.
- Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.
- Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by "buy-out" agreements. It is suggested that the method of valuation chosen be indicated on the form.
- Life Insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.
- The asset value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

LIABILITIES
[Required by Art. II, s. 8, Fla. Const.; s. 112.312, F.S.]

LIABILITIES IN EXCESS OF $1,000:
List the name and address of each creditor to whom you owed more than $1,000 on the date you chose for your net worth, and list the amount you owed. Liabilities include: accounts, notes, and interest payable; debts or obligations (excluding taxes, unless the taxes have been reduced to a judgment) to governmental entities; judgments against you, and the unpaid portion of vehicle leases. You are not required to disclose liabilities that are solely your spouse's responsibility.
You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed (unless the taxes have been reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" on a note and are jointly liable or jointly and severally liable, then it is not a contingent liability.

How to Determine the Amount of a Liability:

- Generally, the amount of the liability is the face amount of the debt.
- The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments.
- If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.
- If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. However, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.
- If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

Examples:

- You owe $10,000 to a bank for student loans, $5,000 for credit card debts, and $60,000 with your spouse to a savings and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank ($10,000 being the amount of that liability) and the name and address of the savings and loan ($60,000 being the amount of this liability). The credit card debts need not be reported.
- You and your 50% business partner have a $100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and $50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

List in this part of the form the amount of each debt for which you were jointly and severally liable, that is not reported in the "Liabilities in Excess of $1,000" part of the form. Example: You and your 50% business partner have a $100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and $50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.
INCOME
[Required by Art. II, s. 8, Fla. Const.]

PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than $1,000 of income during the disclosure period, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony if it is considered gross income under federal law, but not child support. Where income is derived from a business activity you should report the income to you, as calculated for income tax purposes, rather than the income to the business.

Examples:

— If you owned stock in and were employed by a corporation and received more than $1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.
— If you were a partner in a law firm and your distributive share of partnership gross income exceeded $1,000, you should list the name of the firm, its address, and the amount of your distributive share.
— If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than $1,000. Do not aggregate income from all of these investments.
— If more than $1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.
— If more than $1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

SECONDARY SOURCES OF INCOME:

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported as a "Primary Source of Income." You will not have anything to report unless:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a
business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and

(2) You received more than $1,000 in gross income from that business entity during the period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than $1,000 in gross income last year. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded $1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

INTERESTS IN SPECIFIED BUSINESSES
[Required by s. 112.3145, F.S.]

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

(End of Instructions)
INSTRUCTIONS FOR COMPLETING AND FILING FORM 6X AMENDMENT TO FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

DISCLOSURE PERIOD: This should be the same period for which you reported on the Form 6 or 6F you are amending.

PUBLIC RECORD:
The disclosure form is a public record and is required by law to be posted to the Commission’s website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

INSTRUCTIONS FOR COMPLETING FORM 6X AMENDMENT TO FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS:

Use this form to report the new information you believe should have been disclosed on your original Form 6 or 6F. You will be asked to explain the changes you are making to your original Form 6 or 6F.

NET WORTH
[Required by Art. II, s. 8(a)(i)(1), Fla. Const.]

Report your net worth as of the date used on the form you are amending and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. Simply subtracting your liabilities from your assets will not result in an accurate net worth figure in most cases.

To total the value of your assets, add:

(1) The aggregate value of household goods and personal effects, as reported in the Assets section of this form;
(2) The value of all assets worth over $1,000, as reported in the Assets section; and,
(3) The total value of any assets worth less than $1,000 that were not reported or included in the category of "household goods and personal effects."

CE FORM 6X - Effective: January 1, 2024
Incorporated by reference in Rules 34-8.001(2) and 34-8.009(1), F.A.C
To total the amount of your liabilities, add:

(1) The total amount of each liability you reported in the Liabilities section of this form, except for any amounts listed in the "joint and several liabilities not reported above" portion; and,
(2) The total amount of unreported liabilities (including those under $1,000, credit card and retail installment accounts, and taxes owed).

ASSETS WORTH MORE THAN $1,000
[Required by Art. II, s. 8, Fla. Const.; s. 112.3144, F.S.]

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds $1,000. The types of assets that can be reported in this manner are described on the form.

ASSETS INDIVIDUALLY VALUED AT MORE THAN $1,000:

Describe, and state the value of, each asset you had on the reporting date you selected for your net worth, if the asset was worth more than $1,000 and if you have not already included that asset in the aggregate value of your household goods and personal effects. Assets include, but are not limited to, things like interests in real property; cash; stocks; bonds; certificates of deposit; interests in businesses; beneficial interests in trusts; money owed you (including, but not limited to, loans made as a candidate to your own campaign); bank accounts in which you have an ownership interest; Deferred Retirement Option Program (DROP) accounts; and the Florida Prepaid College Plan. Assets also include investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan, is your asset—not the account or plan itself.

You are not required to disclose assets owned solely by your spouse.

How to Identify or Describe the Asset:

— Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.

— Intangible property: Identify the type of property and the business entity or person to which or to whom it relates. Do not list simply "stocks and bonds" or "bank accounts." For example, list "Stock (Williams Construction Co.)," "Bonds (Southern Water and Gas)," "Bank accounts (First National Bank)," "Smith family trust," "Promissory note and mortgage (owed by John and Jane Doe)."

How to Value Assets:

— Value each asset by its fair market value on the date used in the Net Worth section of this form.

CE FORM 6X - Effective: January 1, 2024
Incorporated by reference in Rules 34-8.001(2) and 34-8.009(1), F.A.C
— Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship, including bank accounts held in such a manner, must be reported at 100% of their value.
— Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.
— Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.
— Real property may be valued at its market value for tax purposes, unless a more accurate fair market value is available.
— Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.
— Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.
— Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by "buy-out" agreements. It is suggested that the method of valuation chosen be indicated on the form.
— Life Insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.
— The asset value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

LIABILITIES
[Required by Art. II, s. 8, Fla. Const.; s. 112.312, F.S.]

LIABILITIES IN EXCESS OF $1,000:
List the name and address of each creditor to whom you owed more than $1,000 on the date you chose for your net worth, and list the amount you owed. Liabilities include: accounts, notes, and interest payable; debts or obligations (excluding taxes, unless the taxes have been reduced to a judgment) to governmental entities; judgments against you, and the unpaid portion of vehicle leases. You are not required to disclose liabilities that are solely your spouse's responsibility.
You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed (unless the taxes have been reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" on a note and are jointly liable or jointly and severally liable, then it is not a contingent liability.

How to Determine the Amount of a Liability:
— Generally, the amount of the liability is the face amount of the debt.
— The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments.
— If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.
— If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. However, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.

— If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

Examples:

— You owe $10,000 to a bank for student loans, $5,000 for credit card debts, and $60,000 with your spouse to a savings and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank ($10,000 being the amount of that liability) and the name and address of the savings and loan ($60,000 being the amount of this liability). The credit card debts need not be reported.

— You and your 50% business partner have a $100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and $50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

List in this part of the form the amount of each debt for which you were jointly and severally liable, that is not reported in the "Liabilities in Excess of $1,000" part of the form. Example: You and your 50% business partner have a $100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and $50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.

INCOME
[Required by Art. II, s. 8, Fla. Const.]

PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than $1,000 of income during the disclosure period, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony if it is considered gross income under federal law, but not child support. Where income is derived from a
business activity you should report the income to you, as calculated for income tax purposes, rather than the income to the business.

For purposes of reporting your income, you have the option of either completing this section or submitting a copy of your completed federal income tax return, including all schedules, W2s, and attachments.

Examples:

— If you owned stock in and were employed by a corporation and received more than $1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded $1,000, you should list the name of the firm, its address, and the amount of your distributive share.

— If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than $1,000. Do not aggregate income from all of these investments.

— If more than $1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.

— If more than $1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

SECONDoRAY SOURCES OF INCOME:

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported as a "Primary Source of Income." You will not have anything to report unless:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and

(2) You received more than $1,000 in gross income from that business entity during the period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.
Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than $1,000 in gross income last year. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

- You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded $1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than 10% of the partnership’s gross income, and the tenant’s address and principal business activity.

INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Instructions)
NOTICE

The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1 an automatic fine of $25 for each day late will be imposed, up to a maximum penalty of $1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding $10,000. [s. 112.317, F.S.]

INSTRUCTIONS FOR COMPLETING AND FILING FORM 1
STATEMENT OF FINANCIAL INTERESTS

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file within 30 days of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding $35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding $35,000.
16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

INSTRUCTIONS FOR COMPLETING FORM 1:

PRIMARY SOURCES OF INCOME
[112.3145(3)(b)1, F.S]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded $2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.
Examples:

- If you were employed by a company that manufactures computers and received more than $2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded $2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded $2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than $2,500. Do not aggregate all of your investment income.
- If more than $2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser’s name, address and principal business activity. If the purchaser’s identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as “sale of (name of company) stock,” for example.
- If more than $2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD’s, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

SECONDARY SOURCES OF INCOME
[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in “Primary Sources of Income,” if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and,

2. You received more than $5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity’s gross income (computed on the basis of the business entity’s most recently completed fiscal year), the source’s address, and the source’s principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than $5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

REAL PROPERTY
[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

INTANGIBLE PERSONAL PROPERTY
[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than $10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

LIABILITIES
[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than $10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or
endorser on a promissory note. If you are a “co-maker” and are jointly liable or jointly and severally liable, then it is not a contingent liability.

INTERESTS IN SPECIFIED BUSINESSES
[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

TRAINING CERTIFICATION
[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article 11, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Instructions)
NOTICE

The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1 an automatic fine of $25 for each day late will be imposed, up to a maximum penalty of $1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding $10,000. [s. 112.317, F.S.]

INSTRUCTIONS FOR COMPLETING AND FILING FORM 1F

FINIAL STATEMENT OF FINANCIAL INTERESTS

WHEN TO FILE: At the end of office or employment each local officer, state officer, and specified state employee is required to file a final disclosure form (Form 1F) within 60 days of leaving office or employment, unless he or she takes another position within the 60-day period that requires filing financial disclosure on Form 1 or Form 6.

NOTE: If you are leaving office or employment during the first half of 2024, you may not have filed Form 1 for 2023. In that case, this is not the last form you will file. Form 1F covers January 1, 2024, through your last day of office or employment. You will be required to file Form 1 for 2023 by July 1, 2024, and risk being fined if you do not file Form 1 by the filing deadline, even if you have already filed the CE Form 1F.

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district
boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding $35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding $35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

**ATTACHMENTS:** A filer may include and submit attachments or other supporting documentation when filing disclosure.

**PUBLIC RECORD:** The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

**QUESTIONS** about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

**INSTRUCTIONS FOR COMPLETING FORM 1F:**

**PRIMARY SOURCES OF INCOME**

[112.3145(3)(b)1, F.S]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded $2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than $2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
— If you were a partner in a law firm and your distributive share of partnership gross income exceeded $2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded $2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than $2,500. Do not aggregate all of your investment income.

— If more than $2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser’s name, address and principal business activity. If the purchaser’s identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than $2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD’s, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

SECONDARY SOURCES OF INCOME
[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida);
   and,

2. You received more than $5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity’s gross income (computed on the basis of the business entity’s most recently completed fiscal year), the source’s address, and the source’s principal business activity.

Examples:
— You are the sole proprietor of a dry cleaning business, from which you received more than $5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership’s gross income and the tenant’s address and principal business activity.
REAL PROPERTY
[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned
directly or indirectly at any time during the disclosure period in excess of 5% of the property’s value. You
are not required to list your residences. You should list any vacation homes if you derive income from
them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the
property, as well as situations where you own more than 5% of a partnership or corporation that owns
the property. The value of the property may be determined by the most recently assessed value for tax
purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at
the form to identify the property. A street address should be used, if one exists.

INTANGIBLE PERSONAL PROPERTY
[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was
worth more than $10,000 and state the business entity to which the property related. Intangible
personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle
leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited
to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP)
accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest.
Intangible personal property also includes investment products held in IRAs, brokerage accounts, and
the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the
Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and
houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same
business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property
owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts
owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle’s present
value minus the lease residual (a number found on the lease document).

LIABILITIES
[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than $10,000 at any time
during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due
payments and all unpaid prospective lease payments. You are not required to list the amount of any
debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless
reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or
contingent liabilities. A “contingent liability” is one that will become an actual liability only when one or
more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or
endorser on a promissory note. If you are a “co-maker” and are jointly liable or jointly and severally
liable, then it is not a contingent liability.
INTERESTS IN SPECIFIED BUSINESSES
[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

(End of Instructions)
NOTICE
The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the
electronic filing system created and maintained by the Commission by September 1 an automatic fine of
$25 for each day late will be imposed, up to a maximum penalty of $1,500. Failure to file also can result
in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one
or more of the following: disqualification from being on the ballot, impeachment, removal or
suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not
exceeding $10,000. [s. 112.317, F.S.]

INSTRUCTIONS FOR COMPLETING AND FILING FORM 1X
AMENDMENT TO STATEMENT OF FINANCIAL INTERESTS

Use this form to report the new information you believe should have been reported on your original
Form 1 or 1F. You will be asked to explain the changes you are making to your original Form 6 or 6F.

WHO MUST FILE FORM 1:
1) Elected public officials not serving in a political subdivision of the state and any person
   appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2) Appointed members of each board, commission, authority, or council having statewide
   jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of
   solely advisory bodies, but including judicial nominating commission members; Directors of
   Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and
   members of the Council on the Social Status of Black Men and Boys; the Executive Director,
   Governors, and senior managers of Citizens Property Insurance Corporation; Governors and
   senior managers of Florida Workers' Compensation Joint Underwriting Association; board
   members of the Northeast Fla. Regional Transportation Commission; board members of
   Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the
   Technology Advisory Council within the Agency for State Technology.
3) The Commissioner of Education, members of the State Board of Education, the Board of
   Governors, the local Boards of Trustees and Presidents of state universities, and the Florida
   Prepaid College Board.
4) Persons elected to office in any political subdivision (such as municipalities, counties, and special
   districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5) Appointed members of the following boards, councils, commissions, authorities, or other bodies
   of county, municipality, school district, independent special district, or other political
   subdivision: the governing body of the subdivision; community college or junior college district
   boards of trustees; boards having the power to enforce local code provisions; boards of
   adjustment; community redevelopment agencies; planning or zoning boards having the power
to recommend, create, or modify land planning or zoning within a political subdivision, except
for citizen advisory committees, technical coordinating committees, and similar groups who only
have the power to make recommendations to planning or zoning boards, and except for
representatives of a military installation acting on behalf of all military installations within that
jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or
determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding $35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding $35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a “large-hub commercial service airport,” as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.
PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

INSTRUCTIONS FOR COMPLETING FORM 1X:

PRIMARY SOURCES OF INCOME
[112.3145(3)(b)1, F.S]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded $2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:
- If you were employed by a company that manufactures computers and received more than $2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded $2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded $2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than $2,500. Do not aggregate all of your investment income.
— If more than $2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser’s name, address and principal business activity. If the purchaser’s identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than $2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

SECONDARY SOURCES OF INCOME
[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and,

(2) You received more than $5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:
— You are the sole proprietor of a dry cleaning business, from which you received more than $5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

REAL PROPERTY
[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.
Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

**INTANGIBLE PERSONAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than $10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle’s present value minus the lease residual (a number found on the lease document).

**LIABILITIES**

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than $10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A “contingent liability” is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a “co-maker” and are jointly liable or jointly and severally liable, then it is not a contingent liability.

**INTERESTS IN SPECIFIED BUSINESSES**

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.
Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

TRAINING CERTIFICATION
[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Instructions)
July 6, 2023

Mr. Gray Schafer
Assistant General Counsel
Commission on Ethics
P O Drawer 15709
Tallahassee, Florida 32317-5709

RE: Commission on Ethics
Proposed Rule Numbers 34-8.001, .002, .003, .005, .008, .009, .011, .202, .208, .209 and .210

Dear Mr. Schafer:

I have reviewed the above-referenced proposed rules, which were advertised in the Florida Administrative Register on June 29, 2023. I have the following comments.

General
Section 112.3144(7)(c), F.S., requires the commission to conspicuously post a notice in the instructions for electronic filing containing information enumerated in the statute. Has this notice been added to the filing instructions?

34-8.005(2) Please explain how the proposed rule text comports with the requirements of section 112.3144(7), F.S., which mandates that, “…a filer may not include to the commission a federal income tax return or a copy thereof.”

34-8.009(3) Please see the comment for rule 34-8.005(2).

Instructions for Forms 6 and 6X
The instructions state that a filer has the option of including a federal tax return. Please explain how this comports with the requirements of section 112.3144(7), F.S., barring the filing of a federal tax return with the commission.
Should the proposed language “prior to” be stricken as section 112.3145(2)(a), F.S., requires a person seeking nomination or election to a state or local elective office to file a statement of financial interests “together with, and at the same time he or she files, qualifying papers?”

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

[Signature]

Sharon Jones
Chief Attorney

SJ:yw #190426 thru 190436
July 10, 2023

BY EMAIL to japc@leg.state.fl.us and JONES.SHARON@leg.state.fl.us

Ms. Sharon Jones
Senior Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1400

Re: Comments regarding amendments to Chapter 34-8, Florida Administrative Code

Dear Ms. Jones:

This letter responds to your July 6, 2023, letter, which included several comments on the proposed amendments to Chapter 34-8, Florida Administrative Code.

Regarding your general comment, the Commission has conspicuously posted a notice in the electronic filing instructions containing the information enumerated in Section 112.3144(7)(c), Florida Statutes. The system was designed to include this notice in several places. Filers will see the notice in an automatic pop-up box as soon as they log into the system, and there is a separate link to the notice after they have logged in.

Regarding your comments on Rules 34-8.005(2) and 34-8.009(3), as well as your comment regarding the instructions for Forms 6 and 6X, there has been a recent change in the financial disclosure laws allowing Form 6 filers to submit their federal income tax returns, along with all attachments and schedules, when submitting their disclosures. This change may be found in Chapter 2023-49 of the Laws of Florida. The specific addition within that Chapter Law allowing the filing of an income tax return is in Section 112.3144(6)(c), Florida Statutes, and the change became effective immediately once the law was signed on May 11, 2023.
Regarding your comment on Rule 34-8.202(2), the amendment reflects candidates must electronically complete a Form 1 filing "prior to or at the time they qualify as candidates" as the law allows for incumbent candidates to submit their disclosures prior to filing their qualifying papers. In particular, Section 112.3145(2)(c), Florida Statutes, allows incumbents to file their Form 1 prior to qualifying, and then—at the time of qualifying—"submit a copy of the statement of financial interests filed with the commission, or a verification or receipt of the filing, with the [qualifying officer]." Language reflecting this is also included in proposed amendment to Rule 34-8.202(6).

If there are any questions about the foregoing, please do not hesitate to contact Steven Zuilkowksi (General Counsel for the Ethics Commission) or myself.

Sincerely,
Gray Schafer
Assistant General Counsel