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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

November 2, 2017

Ms. Kimberly Berg
Agency Rules Coordinator
Department of Revenue
Post Office Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue
Rule 12A-1.070**

Dear Ms. Berg:

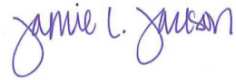
I have reviewed the above-referenced rule and offer the following comments for your consideration and response:

- 12A-1.070(1):** It appears that subsection (1) of this rule sets forth the types of leases and licenses subject to or exempt from the imposition of a sales tax. Sections 212.031(1)(a)11.-13., Florida Statutes, contain exemptions not contained within the rule text. Without an indication that the rule does not represent all applicable exemptions, or where the complete list may be found, the rule may be misleading as to that information. Please review and revise for clarity and consistency with the implemented statute.
- 12A-1.070(4)(e)1.:** Unless there is an omitted line item, it appears that the total calculation for the example should be \$2,203.69.
- 12-1.097(4)(g)2.:** Please insert "Return" into the title for the referenced form DR-15MO to accurately reflect the title listed in the incorporative rule and form.

Ms. Kimberly Berg
November 2, 2017
Page 2

If you have questions, please do not hesitate to contact me. Otherwise, I look forward to your written response.

Sincerely,

A handwritten signature in purple ink that reads "Jamie L. Jackson". The signature is written in a cursive, flowing style.

Jamie L. Jackson
Chief Attorney