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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

January 31, 2018

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

**RE: Department of Revenue
Rules 12A-1.097 and .108**

Dear Ms. Berg:

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

12A-1.097(21): A version date of this form is missing in the incorporative language of the rule text (09/17 indicated on form). Additionally, the effective date of 01/18 of this form is misleading if utilized separately from setting forth a version date of form as the content of the form will be effective upon adoption of the amendments for its incorporation, which will not occur in 01/18. Please review and revise as is necessary.

Incorporated Material—Form DR-1214DCP, Application for Data Center
Property Temporary Tax Exemption Certificate

Section I, 1(g): A reference is made to the potential requirement, if applicable, to form DR-835. A reference should be provided to the incorporative rule for that form so that the applicable version can be ascertained.

P. 2, Additional Remarks: A reference is made to the potential requirement, if applicable, to form DR-26S. A reference should be provided to the incorporative rule for that form so that the applicable version can be ascertained.

12A-1.097(22): Please see the comments above for rule 12A-1.097(21).

Incorporated Material—Form DR-5DCP, Application for Data Center
Property Certificate of Exemption


A reference is made to the potential requirement, if applicable, to form DR-835 and DR-26S. A reference should be provided to the incorporative rules for those forms so that the applicable versions can be ascertained. Additionally, it appears that “Dr” should be “DR” in the reference to the Certificate.

12A-1.108(1)(e): It appears that “must be” should be “is” in the context of this sentence to maintain the parallel structure of these paragraphs that follow subsection (1). Please review and revise as necessary.

12A-1.108(2)(c)1.-2.: Section 212.08(5)(s)3.b.(I), Florida Statutes, requires that the professional engineer and accountant making the required certifications not be “professionally related with the data center’s owners, tenants, or contractors,” except as to the retention for the certification. The related rule text in these subparagraphs does not reference this requirement nor does the rule set forth how the Department will determine what constitutes “professionally related” for the purposes of the statutory requirement. *See* § 120.52(8)(d), Fla. Stat. (2017). Please review and advise.

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

Sincerely,



Jamie L. Jackson
Chief Attorney