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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

November 1, 2017

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

**RE: Department of Revenue
Rules 12A-1.004, .005, .038, .044, .060, and .097**

Dear Ms. Berg:

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

12A-1.038: Law Implemented

Pursuant to section 120.536(1), Florida Statutes, an agency does not have the authority to implement statutory provisions setting forth general legislative intent or policy. As such, section 212.021(2), should be removed as a law implemented by this rule.

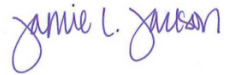
12A-1.044(2)(a), (b): Although there are no changes proposed to these paragraphs, proposed revisions to remove subsection (4) of this rule necessitate updates to these paragraphs to remove the references to its requirements.

12-1.097(20): Please insert "List" into the title of this incorporated document in the rule text to accurately reflect the title listed on the document itself.

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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

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