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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

November 3, 2017

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

**RE: Department of Revenue  
Rules 12B-5.030, .040, .050, .060, .070, .080, .110, .120, .150, .300, and .400**

Dear Ms. Berg:

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

**12B-5.150(2):** Incorporated Material—Form DR-138, Application for Fuel Tax Refund—Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes

Page 2, #4: This provision provides that a filing date may be extended by one month only if a "justified" written excuse is submitted with the claim. Although authorized by statute, it is unclear how the Department determines what constitutes sufficient justification for the purposes of this extension. See § 120.52(8)(d), Fla. Stat. (2017). Please review and advise.

**12B-5.150(10):** Incorporated Material—Form DR-160, Application for Fuel Tax Refund—Mass Transit System Users

Page 2, #4: Please see the comment above for form DR-138.

**12B-5.150(14):** Incorporated Material—Form DR-189, Application for Fuel Tax Refund—Municipalities, Counties and School Districts

Page 2, #4: Please see the comment above for form DR-138.

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**12B-5.150(15):** Incorporated Material—Form DR-190, Application for Fuel Tax Refund—Non-Public Schools

Page 2, #4: Please see the comment above for form DR-138.

**12B-5.150(36):** Incorporated Material—Form DR-309660, Application for Pollutants Tax Refund

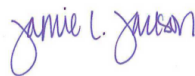
Page 5, #2: Please see the comment above for form DR-138.

**12B-5.150(38):** Incorporated Material—DR-309652, Motor and Other Fuel Taxes XML User Guide for e-File Developers and Transmitters

Page 12, #10: This provision provides that the Department will notify a suspended filer/developer as to the requirements for reinstatement into the program. Does this manual or other rule of the Department set forth these reinstatement requirements or otherwise set forth the procedure for determination? *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