



Executive  
Director  
Leon M. Biegalski

December 20, 2017

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Proposed Rules

Dear Ms. Jackson:

At their December 13, 2017, public meeting, the Governor and Cabinet approved adoption and certification of the Department of Revenue's proposed general tax administration rules. The proposed rules include:

- 12-16.003, F.A.C. - Form of Consent Agreements
- 12-29.003, F.A.C. - Florida Tax Credit Scholarship Program; Applications
- 12A-1.004, F.A.C. - Sales Tax Brackets
- 12A-1.005, F.A.C. - Admissions
- 12A-1.038, F.A.C. - Consumer's Certificate of Exemption; Exemption Certificates
- 12A-1.044, F.A.C. - Vending Machines
- 12A-1.060, F.A.C. - Registration
- 12A-1.070, F.A.C. - Leases and Licenses of Real Property; Storage of Boats and Aircrafts
- 12A-1.087, F.A.C. - Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes
- 12A-1.097, F.A.C. - Public Use Forms
- 12A-12.003, F.A.C. - Registration
- 12A-15.014, F.A.C. - Transition Rule
- 12A-16.004, F.A.C. - Registration
- 12A-19.100, F.A.C. - Public Use Forms
- Chapter 12B-5, F.A.C. - Fuel and Pollutants Tax
- 12B-8.003, F.A.C. - Tax Statement; Overpayment

Child Support – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*  
Property Tax Oversight – *Dr. Maurice Gogarty, Director* • Information Services – *Damu Kuttikrishnan, Director*

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Tallahassee, Florida 32399-0100

12B-11.005, F.A.C. - Registration  
12C-1.0222, F.A.C. - Returns; Extensions of Time; Payments of Tentative Tax  
12C-1.034, F.A.C. - Special Rules Relating to Estimated Tax  
12C-1.051, F.A.C. - Forms

A Notice of Proposed Rule for these rules was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, pp. 4368-4372).

A Notice of Change for Rule 12A-1.038, F.A.C., was published in the Florida Administrative Register on November 17, 2017, (Vol. 43, No. 223, p. 5233).

A Notice of Change for Rule 12A-1.044, F.A.C, was published in the Florida Administrative Register on November 17, 2017, (Vol. 43, No. 223, p. 5233).

A Notice of Change for Rule 12A-1.070, F.A.C, was published in the Florida Administrative Register on November 17, 2017, (Vol. 43, No. 223, pp. 5233-5234).

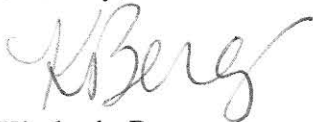
A Notice of Change for Rule 12A-1.097, F.A.C, was published in the Florida Administrative Register on November 17, 2017 (Vol. 43, No. 223, p. 5233).

A Notice of Change for Rule 12B-8.003, F.A.C., was published in the Florida Administrative Register on November 17, 2017 (Vol. 43, No. 223, p. 5234).

The Department reviewed the proposed rules listed above, and determined that the proposed rules likely will not have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department requests that the Committee file its certification with the Bureau of Administrative Code on December 28, 2017. The Department would like to file the proposed rule for final adoption with the Department of State on December 28, 2017, for an effective date of January 17, 2018. If you have any questions, please do not hesitate to contact me.

Sincerely,



Kimberly Berg  
Agency Rules Coordinator