

JOE NEGRON
President



Senator Kevin Rader, Chair
Representative George R. Moraitis, Jr., Vice Chair
Senator Daphne Campbell
Senator George B. Gainer
Senator Rene Garcia
Senator Keith Perry
Representative Jason Fischer
Representative Michael Grant
Representative Sam H. Killebrew
Representative Amy Mercado
Representative Barrington A. "Barry" Russell

RICHARD CORCORAN
Speaker



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 W. Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
joint.admin.procedures@leg.state.fl.us

THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Revenue
Agency:
Rule No(s): 12A-1.004, .005, .038, .044, .060, .097
File Control No: 163715

As required by subparagraph 120.54(3)(e)4. F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: December 28, 2017

This certification expires after: January 4, 2018

Certifying Attorney: Jamie L. Jackson

NOTE:

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*