This Regulatory Plan has been prepared in accordance with Section 120.74(1), Florida Statutes.
2017-2018 REGULATORY PLAN

CERTIFICATION PER SECTION 120.74(1)(d), FLORIDA STATUTES

I, Leon Biegalski, Executive Director, Department of Revenue, pursuant to the authority delegated to me by the Governor and Cabinet under Rule 12-3.007(1)(h), Florida Administrative Code, and

I, Mark Hamilton, General Counsel, Department of Revenue, hereby certify the following:

1. I have reviewed the Department of Revenue’s 2017-2018 Regulatory Plan; and

2. I have verified that the Department regularly reviews all of its rules to determine if the rules remain consistent with the Department of Revenue’s rulemaking authority and laws implemented. The most recent comprehensive review was completed April 29, 2016. Supplemental review of laws changed this year was completed during the creation of this Regulatory Plan.

Dated this 22nd day of September, 2017.

By:  ________________________________  By:  ________________________________
Leon Biegalski, Executive Director  Mark Hamilton, General Counsel

Child Support - Ann Coffin, Director  General Tax Administration - Mara Johnson, Director
Property Tax Oversight - Dr. Maurice Gogarty, Director  Information Services - Damu Kuttikrishnan, Director

http://www.floridarevenue.com
Florida Department of Revenue
Tallahassee, Florida 32399-0100
Below is the Department of Revenue’s 2017-2018 Regulatory Plan, which has been prepared pursuant to the requirements of section 120.74(1), Florida Statutes.

1. PLAN REQUIREMENTS OF SECTION 120.74(1)(a), FLORIDA STATUTES

This section provides that an agency’s plan must include a listing of each law enacted or amended during the previous 12 months which created or modified the duties or authority of the agency and a statement as to whether rulemaking is required to implement the law.

Attachment “A” contains Revenue’s review and response to these requirements.

2. PLAN REQUIREMENTS OF SECTION 120.74(1)(b), FLORIDA STATUTES

This section provides that an agency’s plan must include a listing of any other laws which the agency expects to implement by rulemaking before the following July 1, except emergency rulemaking. For each law listed under this paragraph, the plan must state whether the rulemaking is intended to simplify, clarify, increase efficiency, improve coordination with other agencies, reduce regulatory costs, or delete obsolete, unnecessary, or redundant rules.

The table below contains Revenue’s response to these requirements.

<table>
<thead>
<tr>
<th>Law Implemented</th>
<th>Intent of Rulemaking</th>
<th>Rule</th>
</tr>
</thead>
<tbody>
<tr>
<td>§409.2572, F.S.</td>
<td>Clarify</td>
<td>12E-1.008</td>
</tr>
<tr>
<td>§24.115(4), F.S.</td>
<td>Clarify</td>
<td>12E-1.011</td>
</tr>
<tr>
<td>§§61.17, 409.2564, F.S.</td>
<td>Clarify</td>
<td>12E-1.014</td>
</tr>
<tr>
<td>§213.23, F.S.</td>
<td>Clarify</td>
<td>12-16.003</td>
</tr>
</tbody>
</table>
3. PLAN REQUIREMENTS OF SECTION 120.74(1)(c), FLORIDA STATUTES

This section provides that an agency’s plan must include any desired update to the prior year’s regulatory plan; furthermore, if statutes requiring rulemaking were identified in a prior year’s plan but a notice of proposed rulemaking has not yet been published, the agency must make the statements required in section 120.74(1)(c). and 2.

_No update will be made to Revenue’s 2016-2017 Regulatory Plan. Revenue has completed all mandatory rulemaking from last year._
# Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>B.</td>
<td>C.</td>
<td>D.</td>
<td>E.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citation to law creating or modifying Department duties or authority.</td>
<td>Must the Department adopt rules to implement law?</td>
<td>Is rulemaking necessary to implement the law?</td>
<td>If rulemaking is necessary to implement the law:</td>
<td>If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?</td>
<td>2. FAR citation if Notice of Rule Development has been published (Vol., No.)</td>
<td>3. Expected date to publish a Notice of Proposed Rule.</td>
<td>4. Rule</td>
</tr>
<tr>
<td>1</td>
<td>2017-002, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2</td>
<td>2017-003, L.O.F. [Section 5] §212.08(5)(p)</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>3</td>
<td>2017-004, L.O.F. [Section 2] §212.08(7)(hhh)</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>N/A</td>
<td>12/14/2017</td>
</tr>
<tr>
<td>4</td>
<td>2017-004, L.O.F. [Sections 11 and 12] §§213.053 and 220.192</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>5</td>
<td>2017-010, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>6</td>
<td>2017-011, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>7</td>
<td>2017-014, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>8</td>
<td>2017-021, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>9</td>
<td>2017-025, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>10</td>
<td>2017-035, L.O.F. [Sections 1, 2, and 3]</td>
<td>N</td>
<td>Not at this time</td>
<td>N/A</td>
<td>N/A</td>
<td>2019</td>
</tr>
<tr>
<td>11</td>
<td>2017-036, L.O.F. [Section 2] §192.001</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 6, 2017 (Vol. 43, No. 173)</td>
<td>10/18/2017</td>
</tr>
</tbody>
</table>
Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

<table>
<thead>
<tr>
<th></th>
<th>A. Citation to law creating or modifying Department duties or authority.</th>
<th>B. Must the Department adopt rules to implement law?</th>
<th>C. Is rulemaking necessary to implement the law?</th>
<th>D. If rulemaking is necessary to implement the law:</th>
<th>E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>2017-036, L.O.F. [Section 4]</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>14</td>
<td>2017-036, L.O.F. [Section 5] §196.1975</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>16</td>
<td>2017-036, L.O.F. [Section 7] §196.1983</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>17</td>
<td>2017-036, L.O.F. [Section 8] §198.30</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>18</td>
<td>2017-036, L.O.F. [Section 9] §206.02</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
<tr>
<td>21</td>
<td>2017-036, L.O.F. [Section 12] §206.03</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
<tr>
<td>23</td>
<td>2017-036, L.O.F. §§206.405 and 206.406</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Law addresses administrative matter; no rulemaking authority provided.

Law is clear on its face and requires no rulemaking to implement.
Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

<table>
<thead>
<tr>
<th>A. Citation to law creating or modifying Department duties or authority.</th>
<th>B. Must the Department adopt rules to implement law?</th>
<th>C. Is rulemaking necessary to implement the law?</th>
<th>D. If rulemaking is necessary to implement the law:</th>
<th>E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.</th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>2017-036, L.O.F. [Section 15] §206.41</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>25</td>
<td>2017-036, L.O.F. [Section 16] §206.9865</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>26</td>
<td>2017-036, L.O.F. [Section 17] §206.9943</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>27</td>
<td>2017-036, L.O.F. [Section 18] §206.9952.</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>28</td>
<td>2017-036, L.O.F. [Section 19] §206.9988</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>29</td>
<td>2017-036, L.O.F. [Section 21] §212.031</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>30</td>
<td>2017-036, L.O.F. [Section 22] §212.04</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>31</td>
<td>2017-036, L.O.F. [Section 23] §212.05</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>32</td>
<td>2017-036, L.O.F. [Section 24] §212.0515</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>33</td>
<td>2017-036, L.O.F. [Section 25] §212.0595</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>34</td>
<td>2017-036, L.O.F. [Section 26 and 27] §212.08(5)(a)</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>35</td>
<td>2017-036, L.O.F. [Section 26] §212.08(5)(p)</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>36</td>
<td>2017-036, L.O.F. [Section 26] §212.08(5)(r)</td>
<td>N</td>
<td>Y</td>
<td>N</td>
</tr>
</tbody>
</table>
### Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

<table>
<thead>
<tr>
<th></th>
<th>A. Citation to law creating or modifying Department duties or authority.</th>
<th>B. Must the Department adopt rules to implement law?</th>
<th>C. Is rulemaking necessary to implement the law?</th>
<th>D. If rulemaking is necessary to implement the law:</th>
<th>E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>2017-036, L.O.F. [Section 28] §212.08(5)(a)</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>38</td>
<td>2017-036, L.O.F. [Sections 28 and 27] §212.08(6)</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
<tr>
<td>39</td>
<td>2017-036, L.O.F. [Section 28] §212.08(7)(oo)(bill) §212.08(7)(nn)(law)</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
<tr>
<td>41</td>
<td>2017-036, L.O.F. [Section 30] §220.03</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>42</td>
<td>2017-036, L.O.F. [Section 31] §220.183</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>43</td>
<td>2017-036, L.O.F. [Section 32] §220.1845</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>44</td>
<td>2017-036, L.O.F. [Section 33] §220.196</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>45</td>
<td>2017-036, L.O.F. [Section 34 and 35] §220.222</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
<tr>
<td>46</td>
<td>2017-036, L.O.F. [Sections 39 and 40] §§336.021 and 336.025</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>47</td>
<td>2017-036, L.O.F. [Section 41] §376.30781</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>48</td>
<td>2017-036, L.O.F. [Section 42] §376.70</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
<tr>
<td>49</td>
<td>2017-036, L.O.F. [Section 43] §220.03</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
</tbody>
</table>
## Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

<table>
<thead>
<tr>
<th>A. Citation to law creating or modifying Department duties or authority.</th>
<th>B. Must the Department adopt rules to implement law?</th>
<th>C. Is rulemaking necessary to implement the law?</th>
<th>D. If rulemaking is necessary to implement the law:</th>
<th>E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 2017-36, L.O.F. §§443.131, 443.141, and 443.163</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>51 2017-036, L.O.F. [Section 48] §624.5105</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>52 2017-036, L.O.F. [Section 49] §733.2121</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>53 2017-036, L.O.F. [Section 52]</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>54 2017-036, L.O.F. [Section 53]</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>55 2017-49, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>56 2017-66, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>57 2017-067, L.O.F. §§220.03, 220.222, and 220.33</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
<tr>
<td>58 2017-070, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>59 2017-071, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>60 2017-075, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>61 2017-088, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

<table>
<thead>
<tr>
<th>A. Citation to law creating or modifying Department duties or authority.</th>
<th>B. Must the Department adopt rules to implement law?</th>
<th>C. Is rulemaking necessary to implement the law?</th>
<th>D. If rulemaking is necessary to implement the law:</th>
<th>E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?</td>
<td>2. FAR citation if Notice of Rule Development has been published (Vol., No.)</td>
<td>3. Expected date to publish a Notice of Proposed Rule.</td>
<td>4. Rule</td>
<td></td>
</tr>
<tr>
<td>62 2017-105, L.O.F. [Section 1] § 196.011</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 6, 2017 (Vol. 43, No. 173)</td>
</tr>
<tr>
<td>10/18/2017</td>
<td>12D-7.001 12D-16.002</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63 2017-105, L.O.F. [Section 2] § 196.102</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 6, 2017 (Vol. 43, No. 173)</td>
</tr>
<tr>
<td>10/18/2017</td>
<td>12D-16.002</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64 2017-116, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Law is clear on its face and requires no rulemaking to implement.</td>
<td></td>
</tr>
<tr>
<td>65 2017-117, L.O.F.</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 6, 2017 (Vol. 43, No. 173)</td>
</tr>
<tr>
<td>10/18/2017</td>
<td>12E-1.030</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>66 2017-117, L.O.F.</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 6, 2017 (Vol. 43, No. 173)</td>
</tr>
<tr>
<td>10/18/2017</td>
<td>12E-1.036</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>67 2017-118, L.O.F. [Section 2] § 193.624</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Law is clear on its face and requires no rulemaking to implement.</td>
<td></td>
</tr>
<tr>
<td>68 2017-118, L.O.F. [Section 3] § 196.182</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 6, 2017 (Vol. 43, No. 173)</td>
</tr>
<tr>
<td>10/18/2017</td>
<td>12D-16.002</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>69 2017-126, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Law is clear on its face and requires no rulemaking to implement.</td>
<td></td>
</tr>
<tr>
<td>70 2017-129, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Law is clear on its face and requires no rulemaking to implement.</td>
<td></td>
</tr>
<tr>
<td>71 2017-132, L.O.F.</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Law is clear on its face and requires no rulemaking to implement.</td>
<td></td>
</tr>
<tr>
<td>72 2017-166, L.O.F. [Section 2] § 1002.395(3)</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Law is clear on its face and requires no rulemaking to implement.</td>
<td></td>
</tr>
<tr>
<td>73 2017-173, L.O.F. [Section 27]</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Law is clear on its face and requires no rulemaking to implement.</td>
<td></td>
</tr>
</tbody>
</table>
Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

<table>
<thead>
<tr>
<th></th>
<th>A. Citation to law creating or modifying Department duties or authority.</th>
<th>B. Must the Department adopt rules to implement law?</th>
<th>C. Is rulemaking necessary to implement the law?</th>
<th>D. If rulemaking is necessary to implement the law:</th>
<th>E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.</th>
</tr>
</thead>
<tbody>
<tr>
<td>74</td>
<td>2017-195, L.O.F. [Section 11]</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>75</td>
<td>2017-232, L.O.F. [Section 2] §12.08(2)(l)</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>September 5, 2017 (Vol. 43, No. 172)</td>
</tr>
<tr>
<td>76</td>
<td>2017-233, L.O.F. [Section 7]</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>77</td>
<td>2017-233, L.O.F. [Section 11] §741.01</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>78</td>
<td>2017-233, L.O.F. [Section 16] §288.1168</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
</tbody>
</table>