

DEPARTMENT OF REVENUE .....

REGULATORY PLAN  
2024-2025



**DEPARTMENT OF REVENUE**

**FLORIDA**

.....



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

## **2024-2025 REGULATORY PLAN**

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

I, Jim Zingale, 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 2024-2025 Regulatory Plan; and
2. I have verified that the Department regularly reviews all 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 August 31, 2022.

Dated this 17<sup>th</sup> day of September 2024.

By: \_\_\_\_\_

Jim Zingale, Executive Director

By: \_\_\_\_\_

Mark Hamilton, General Counsel



## 2024-2025 REGULATORY PLAN

Below is the Department of Revenue’s 2024-2025 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.

Law Implemented	Intent of Rulemaking	Rule
§ 213.21(1), F.S.	Clarify	12-6.003
§ 218.26, F.S.	Clarify; Delete obsolete provisions	12-10.008
§ 212.05(1)(a)1.b., F.S.	Simplify	12A-1.007(9)(c), (11)(h)
§ 212.08(5)(b) and (r), F.S.	Clarify; Increase efficiency	12A-1.097(16), (20)
§§ 212.18(3) and 212.183, F.S.	Clarify	12A-1.0911
§ 220.193, F.S. ( <i>Expired</i> )	Delete obsolete rule	12C-1.0193
§ 193.5544, F.S.; Art. VII, § (4)(g)	Clarify	12D-8.0064(3)
§ 88.3101	Delete obsolete provisions	12E-1.015

### **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)1. and 2.

*No update to Revenue's 2023-2024 Regulatory Plan.*

**Attachment A**  
**Department of Revenue**  
**2024-2025 Annual Regulatory Plan**

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.

	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
1	Ch. 2023-349, L.O.F. [Section 1] § 193.4518	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
2	Ch. 2023-349, L.O.F. [Sections 2 and 3]	N	Y	N/A The chapter law authorizes the adoption of emergency rules.	N/A	N/A	12ER23-18 (Eff. 12/12/2023) (Vol. 49, No. 240)	Emergency rulemaking was more appropriate to adopt an application for seeking a refund of tax paid on qualify purchases of items to repair or replace fences and farm buildings damaged by Hurricane Idalia.
3	Ch. 2023-349, L.O.F. [Section 4]	N	Y	N/A The chapter law authorizes the adoption of emergency rules.	N/A	N/A	12ER23-18 (Eff. 12/12/2023) (Vol. 49, No. 240)	Emergency rulemaking was more appropriate to adopt an application for seeking a refund of tax paid on fuel used to remove debris or ship agricultural products due to Hurricane Idalia.
4	Ch. 2024-2, L.O.F. [Section 14] § 196.101(5)	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-16.002	
5	Ch. 2024-3, L.O.F. [Section 5] § 197.3181	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-16.002	
6	Ch. 2024-6 L.O.F. [Section 46] § 212.08(5)(q) and (q)	N	N	N/A	N/A	N/A	N/A	This reviser's law replaces the "Department of Economic Opportunity" with the "Department of Commerce." No rulemaking is required.
7	Ch. 2024-6 L.O.F. [Section 57] § 220.153	N	N	N/A	N/A	N/A	N/A	This reviser's law replaces the "Department of Economic Opportunity" with the "Department of Commerce." No rulemaking is required.
8	Ch. 2024-6 L.O.F. [Section 117] § 377.809(4)	N	N	N/A	N/A	N/A	N/A	This reviser's law replaces the "Department of Economic Opportunity" with the "Department of Commerce." No rulemaking is required.
9	Ch. 2024-6 L.O.F. [Section 189] § 443.1315(7)	N	N	N/A	N/A	N/A	N/A	This reviser's law replaces the "Department of Economic Opportunity" with the "Department of Commerce." No rulemaking is required.

**Attachment A**  
**Department of Revenue**  
**2024-2025 Annual Regulatory Plan**

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.								
	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
10	Ch. 2024-6 L.O.F. [Section 191] § 443.1317	N	N	N/A	N/A	N/A	N/A	This reviser's law replaces the "Department of Economic Opportunity" with the "Department of Commerce." No rulemaking is required.
11	Ch. 2024-6 L.O.F. [Section 194] § 443.163	N	N	N/A	N/A	N/A	N/A	This reviser's law replaces the "Department of Economic Opportunity" with the "Department of Commerce." No rulemaking is required.
12	Ch. 2024-6 L.O.F. [Section 196] § 443.1715	N	N	N/A	N/A	N/A	N/A	This reviser's law replaces the "Department of Economic Opportunity" with the "Department of Commerce." No rulemaking is required.
13	Ch. 2024-57, L.O.F. [Section 19] § 318.18	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
14	Ch. 2024-57, L.O.F. [Section 27] § 318.21	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
15	Ch. 2024-58, L.O.F. [Section 1] § 380.095(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
16	Ch. 2024-70, L.O.F. [Section 53] § 119.071(4)(d)	N	N	N/A	N/A	N/A	N/A	Law does not impact the Department of Revenue. No rulemaking is necessary.
17	Ch. 2024-90, L.O.F. [Section 1] § 145.11(1)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
18	Ch. 2024-90, L.O.F. [Section 3] § 445.09	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
19	Ch. 2024-91, L.O.F. [Section 1] § 197.374(3)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
20	Ch. 2024-91, L.O.F. [Section 2] § 197.492	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-16.002	

**Attachment A**  
**Department of Revenue**  
**2024-2025 Annual Regulatory Plan**

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.								
	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement the law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
21	Ch. 2024-91, L.O.F. [Section 3] § 197.502(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
22	Ch. 2024-101, L.O.F. [Section 1] § 192.0105(1), (2)	N	N	N/A	N/A	N/A	N/A	Law provides technical changes to referenced statutes amended by the law. No rulemaking is necessary.
23	Ch. 2024-101, L.O.F. [Section 2] § 192.048(1)	N	N	N/A	N/A	N/A	N/A	Law provides technical changes to referenced statutes amended by the law. No rulemaking is necessary.
24	Ch. 2024-101, L.O.F. [Section 3] § 196.082(3), (4)	N	N	N	N/A	N/A	N/A	Law provides technical changes to referenced statutes amended by the law. No rulemaking is necessary.
25	Ch. 2024-101, L.O.F. [Section 4] § 196.011	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-16.002	
26	Ch. 2024-136, L.O.F. [Section 12] § 388.221(1)	N	N	N	N/A	N/A	N/A	This law does not impact of the duties of the Department. No rulemaking is necessary.
27	Ch. 2024-139, L.O.F. [Section 1] § 212.134	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
28	Ch. 2024-149, L.O.F. [Sections 1 - 3] § 28.47(5)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
29	Ch. 2024-153, L.O.F. [Section 1] § 27.52(7)(b)	N	N	N/A	N/A	N/A	N/A	This law discontinues the transfer of funds to the Department for deposit into state trust funds. No rulemaking is necessary.
30	Ch. 2024-153, L.O.F. [Section 5] § 34.01(1)(d)	N	N	N/A	N/A	N/A	N/A	This law discontinues the transfer of funds to the Department for deposit into state trust funds. No rulemaking is necessary.
31	Ch. 2024-153, L.O.F. [Section 6] § 57.082(7)(b)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
32	Ch. 2024-153, L.O.F. [Section 10] § 318.18(18)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

**Attachment A**  
**Department of Revenue**  
**2024-2025 Annual Regulatory Plan**

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.								
	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
33	Ch. 2024-158, L.O.F. [Sections 1 and 2] § 192.001(11)(d)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
34	Ch. 2024-158, L.O.F. [Section 3] § 192.0105(1)(g)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
35	Ch. 2024-158, L.O.F. [Sections 4, 7, 9, 11, 12, and 17] §§ 193.155(4)(b), (10), 193.703(7), 196.011(9), 196.075(9), and 196.161(1)(b)	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-8.0064 12D-16.002	
36	Ch. 2024-158, L.O.F. [Sections 5 and 6] §§ 193.624(1) and 196.011(9)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
37	Ch. 2024-158, L.O.F. [Section 8] § 194.037(1)(f)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
38	Ch. 2024-158, L.O.F. [Section 10] § 196.031(7)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
39	Ch. 2024-158, L.O.F. [Sections 13 and 15] § 196.1978(3)	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-16.002	
40	Ch. 2024-158, L.O.F. [Sections 14 and 15] § 196.1979	N	N	N	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
41	Ch. 2024-158, L.O.F. [Section 16] § 196.1978(3)(o)	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2004	12D-16.002	
42	Ch. 2024-158, L.O.F. [Section 16] § 196.1978(4)	N	Y	N	N/A	N/A	12D-16.002	Law applies to property tax rolls beginning with the 2026 tax roll. This rulemaking will be included in the 2025-2026 Regulatory Plan.
43	Ch. 2024-158, L.O.F. [Sections 18 and 19] § 201.08(1)(b), (6)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.



**Attachment A**  
**Department of Revenue**  
**2024-2025 Annual Regulatory Plan**

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.								
	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement the law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
44	Ch. 2024-158, L.O.F. [Sections 20 and 21] § 201.21	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
45	Ch. 2024-158, L.O.F. [Section 22] § 206.9931	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
46	Ch. 2024-158, L.O.F. [Sections 23 and 24] §§ 206.9955 and 206.996(1), (4)	N	Y	N	N/A	12/31/2024	12-24.002 12-24.003 12-24.011 12B-5.150 12B-5.500 12B-5.600	
47	Ch. 2024-158, L.O.F. [Section 25] § 206.997	N	N	N/A	N/A	N/A	N/A	This law does not change administrative duties of the Department. No rulemaking is necessary.
48	Ch. 2024-158, L.O.F. [Sections 26, 32, 39, 44, 53, 54, and 55] §§ 211.0254, 212.1835, 220.19, 402.261, 624.509(7), and 624.5107	N	Y	N The chapter law authorizes the adoption of emergency rules.	N/A	12/31/2024	12ER24-10 – 12CER24-15 (Anticipated) 12-29.001 12-29.002 12-29.003 12-29.005 12-29.007 (New) 12B-7.008 12B-8.003 12C-1.051	Emergency and permanent rulemaking is necessary.
49	Ch. 2024-158, L.O.F. [Section 28] § 212.05(1)(a), (c)	N	Y	Y The chapter law authorizes the adoption of emergency rules.	08/01/2024 (Vol. 50, No. 121)	12/31/2024	12AER24-5 12AER24-6 (Eff. 07/01/2024) (Vol. 50, No. 126) 12A-1.007	Emergency and permanent rulemaking is necessary.
50	Ch. 2024-158, L.O.F. [Section 29] § 212.054(2)(b), (3)(a)	N	Y	Y The chapter law authorizes the adoption of emergency rules.	08/01/2024 (Vol. 50, No. 121)	12/31/2024	12AER24-7 12AER24-8 (Eff. 07/01/2024) (Vol. 50, No. 126) 12A-15.0035 12A-15.004	Emergency and permanent rulemaking is necessary.
51	Ch. 2024-158, L.O.F. [Section 29] § 212.054(9)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
52	Ch. 2024-158, L.O.F. [Section 30] § 212.055(4)(a)	N	N	N/A	N/A	N/A	N/A	Law does not change the administrative duties of the Department. No rulemaking is necessary.
53	Ch. 2024-158, L.O.F. [Section 31] § 212.11(1)(b), (4)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

**Attachment A**  
**Department of Revenue**  
**2024-2025 Annual Regulatory Plan**

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.

	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
54	Ch. 2024-158, L.O.F. [Section 33] § 212.20(6)(d)	N	N	N/A	N/A	N/A	N/A	Law provides for the distribution of tax proceeds. No rulemaking is necessary.
55	Ch. 2024-158, L.O.F. [Section 34] § 213.21(11)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
56	Ch. 2024-158, L.O.F. [Section 35] § 213.67(1), (3), (6)	N	Y	Y	08/01/2024 (Vol. 50, No. 121)	12/31/2024	12-21.205	
57	Ch. 2024-158, L.O.F. [Sections 36 and 41] §§ 220.02(8) and 220.1992]	N	Y	Y The chapter law authorizes the adoption of emergency rules.	08/01/2024 (Vol. 50, No. 121)	12/31/2024	12CER24-3 (Eff. 07/01/2024) (Vol. 50, No. 126)  12C-1.051	Emergency and permanent rulemaking is necessary.
58	Ch. 2024-158, L.O.F. [Sections 37 and 38] § 220.03(1)(n), (2)(c)	N	N	N	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
59	Ch. 2024-158, L.O.F. [Section 40] § 220.1915	N	Y	Y The chapter law authorizes the adoption of emergency rules.	08/01/2024 (Vol. 50, No. 121)	12/31/2024	12CER24-2 (Eff. 07/01/2024) (Vol. 50, No. 126)  12C-1.051	Emergency and permanent rulemaking is necessary.
60	Ch. 2024-158, L.O.F. [Section 42] § 220.222(2)	N	N	N	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
61	Ch. 2024-158, L.O.F. [Sections 45 and 46] § 402.62(2), (5)	N	Y	N	N/A	12/31/2024	12-29.004	
62	Ch. 2024-158, L.O.F. [Section 47] § 413.4021	N	N	N	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
63	Ch. 2024-158, L.O.F. [Section 56] § 624.5108	N	N	N/A The chapter law authorizes the adoption of emergency rules.	08/01/2024 (Vol. 50, No. 121)	12/31/2024	12C-1.051	Law is clear on its face. No rulemaking is necessary.
64	Ch. 2024-158, L.O.F. [Section 57]	N	N	N/A The chapter law authorizes the adoption of emergency rules	N/A	N/A	N/A	Law is clear on its face. No rulemaking needed for the sales tax holiday for disaster preparedness supplies.

**Attachment A**  
**Department of Revenue**  
**2024-2025 Annual Regulatory Plan**

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.								
	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
65	Ch. 2024-158, L.O.F. [Section 58]	N	N	N/A The chapter law authorizes the adoption of emergency rules.	N/A	N/A	N/A	Law is clear on its face. No rulemaking needed for the Freedom Month sales tax holiday.
66	Ch. 2024-158, L.O.F. [Section 59]	N	Y	N/A The chapter law authorizes the adoption of emergency rules.	N/A	N/A	12AER24-1 (Eff. 07/01/2024) (Vol. 50, No. 122)	Emergency rulemaking was more appropriate for implementation of the "back-to-school" sales tax holiday for certain items.
67	Ch. 2024-158, L.O.F. [Section 60]	N	N	N/A The chapter law authorizes the adoption of emergency rules.	N/A	N/A	N/A	Law is clear on its face. No rulemaking needed for the Tool Time sales tax holiday.
68	Ch. 2024-158, L.O.F. [Section 62]	N	Y	N/A The chapter law authorizes the adoption of emergency rules.	N/A	N/A	12DER24-9 (Eff. 07/25/2024) (Vol. 50, No. 146)	Emergency rulemaking was more appropriate for implementation of a form for fiscally constrained counties to apply for a distribution of funds appropriated to offset property taxes refunded due to a catastrophic event.
69	Ch. 2024-159, L.O.F. [Section 1] § 200.065(2)(f)	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-16.002 12D-17.002 12D-17.003 12D-17.004	
70	Ch. 2024-162, L.O.F. [Section 4] § 1003.485	N	Y	Y	08/01/2024 (Vol. 50, No. 150)	12/31/2024	12-29.003	
71	Ch. 2024-163, L.O.F. [Section 1] § 212.1832	N	Y	Y	08/01/2024 (Vol. 50, No. 150)	12/31/2024	12A-1.097 12A-1.110	
72	Ch. 2024-163, L.O.F. [Section 2] § 213.053(22)(a)	N	N	N/A	N/A	N/A	N/A	Law provides technical changes reflecting the merger of the Hope Scholarship Program into the Florida Tax Credit Scholarship Program. No rulemaking is necessary.
73	Ch. 2024-163, L.O.F. [Section 5] § 1002.40	N	N	N/A	N/A	N/A	N/A	Law merges the Hope Scholarship Program into the Florida Tax Credit Scholarship Program and removes the rulemaking authority for the Hope Scholarship Program. No rulemaking is necessary.

**Attachment A  
Department of Revenue  
2024-2025 Annual Regulatory Plan**

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.

	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
74	Ch. 2024-176, L.O.F. [Section 5] § 119.071(4)(D)	N	N	N/A	N/A	N/A	N/A	Law does not change the administrative duties of the Department. No rulemaking is necessary.
75	Ch. 2024-186, L.O.F. [Section 13] § 377.809 (Repeal)	N	N	N	N/A	N/A	N/A	Law repeals the Energy Economic Zone Pilot Program. No rulemaking is necessary.
76	Ch. 2024-186, L.O.F. [Section 14] § 377.809 (Repeal)	N	N	N/A	N/A	N/A	N/A	Law authorizes the Department to continue to provide computations for income generated by a qualifying project under the expired Energy Economic Zone Pilot Program. No rulemaking is necessary.
77	Ch. 2024-186, L.O.F. [Section 15] § 220.193	N	N	N/A	N/A	N/A	N/A	Law provides a technical change to remove reference to a statute repealed by the law. No rulemaking is required.
78	Ch. 2024-188, L.O.F. [Sections 4 and 6] § 196.1978(3)	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-16.002	
79	Ch. 2024-188, L.O.F. [Sections 5 and 6] § 196.1979	N	N	N	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
80	Ch. 2024-190, L.O.F. [Section 2] § 318.18(5)(c)	N	N	N/A	N/A	N/A	N/A	This law discontinues the transfer of funds to the Department for deposit into state trust funds. No rulemaking is necessary.
81	Ch. 2024-192, L.O.F. [Section 1] § 318.14(5)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
82	Ch. 2024-217, L.O.F. [Section 1] § 196.092	N	Y	Y	06/20/2024 (Vol. 50, No. 121)	12/31/2024	12D-16.002	
83	Ch. 2024-228, L.O.F. [Section 39]	N	N	N/A	N/A	N/A	N/A	Law requires the Department to transfer funds withheld from a county, as directed by the Department of Juvenile Justice, to a specified trust fund. No rulemaking is necessary.

**Attachment A  
Department of Revenue  
2024-2025 Annual Regulatory Plan**

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.								
	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
84	Ch. 2024-228, L.O.F. [Section 51]	N	N	N/A	N/A	N/A	N/A	Law directs the Department to serve on an executive steering committee tasked with replacing the Florida Accounting Information Resource subsystem. No rulemaking is necessary.
85	Ch. 2024-228, L.O.F. [Section 102]	N	N	N/A	N/A	N/A	N/A	Law directs the Department to retain interest earned on funds held for Hillsborough County in a separate account within the Discretionary Sales Surtax Clearing Trust Fund. No rulemaking is necessary.
86	Ch. 2024-230, L.O.F. [Section 27]	N	N	N/A	N/A	N/A	N/A	Law provides for the use of information provided by the Department of Revenue to the Department of Education. No rulemaking is necessary.
87	Ch. 2024-233, L.O.F. [Section 1] § 55.202	N	N	N/A	N/A	N/A	N/A	Law does not change the administrative duties of the Department. No rulemaking is necessary.
88	Ch. 2024-261, L.O.F. [Sections 1 - 5] §§ 196.031(1)(b) and 218.136	N	Y	N The chapter law authorizes the adoption of emergency rules.	N/A	April 1, 2025	12DER24-16 – 12DER24-17 (Anticipated) 12D-7.0142 12D-16.002	Requires voter approval at the general election to be held November 5, 2024, or an earlier special election. (See HJR 7017) First applies to the 2025 property tax roll. Emergency and permanent rulemaking is necessary.
89	Ch. 2024-273, L.O.F. [Sections 2 and 3] §§ 163.081(1)(e) and 163.082(1)(e)	N	N	N	N/A	N/A	N/A	This law provides the administrator of a program for financing certain real property improvements to provide copies of certain documents to the Department as required by current statute. No rulemaking is necessary.