



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

January 22, 2026

Jeremy W. Roberts  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rules 12-10.006, .008, and .009, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 10:48 a.m. on January 22, 2026. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is February 11, 2026.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

**From:** [Tonya Fulford](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Jeremy Roberts](#); [Tonya Fulford](#)  
**Subject:** Department of Revenue Rule Certification - 12-10.006, 12-10.008, and 12-10.009  
**Date:** Thursday, January 22, 2026 10:48:03 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[12-10.pdf](#)  
[12-10 Rule Text.docx](#)

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## EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Attached is the rule certification packet and the final language in word format for the following rules:

- Rule 12-10.006, F.A.C., Distribution to Units of Local Government
- Rule 12-10.008, F.A.C., Administration
- Rule 12-10.009, F.A.C., Wire Deposit of Revenue Sharing Funds

Please let me know if you have any questions.

Thank you, Tonya

**Tonya L. Fulford**  
Operations Review Specialist  
Office of Technical Assistance  
Florida Department of Revenue  
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[unsecure]

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**BEN ALBRITTON**  
President



**DANIEL PEREZ**  
Speaker



THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

Senator Erin Grall, Chair  
Representative Tobin Rogers "Toby" Overdorf, Vice Chair  
Senator Mack Bernard  
Senator LaVon Bracy Davis  
Senator Don Gaetz  
Senator Thomas J. "Tom" Leek  
Senator Carlos Guillermo Smith  
Senator Clay Yarborough  
Representative William "Bill" Conerly  
Representative Chad Johnson  
Representative Kim Kendall  
Representative Leonard Spencer  
Representative Debra Tendrich  
Representative Meg Weinberger

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## C E R T I F I C A T I O N

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12-10.006, .008, .009  
**File Control No:** 197470

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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 rule; 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: 1/22/2026

This certification expires after: 1/29/2026

Certifying Attorney: Jamie Jackson

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**NOTE:**

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



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 22, 2026

Alexandra Leijon  
Administrative Code and Register Director  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12-10.006, F.A.C., Distribution to Units of Local Government  
12-10.008, F.A.C., Administration  
12-10.009, F.A.C., Wire Deposit of Revenue Sharing Funds (*Repeal*)

The following persons may be contacted regarding this rule certification:

|                |          |                                   |
|----------------|----------|-----------------------------------|
| Martha Gregory | 717-6041 | martha.gregory@floridarevenue.com |
| Brinton Hevey  | 717-7754 | brinton.hevey@floridarevenue.com  |

Florida Department of Revenue  
2450 Shumard Oak Blvd.  
Bldg. One, Room 1-2600  
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy W. Roberts  
Agency Rules Coordinator

Attachments

**CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE**

I hereby certify:

[X] (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

[X] (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

[X] (a) Are filed not more than 90 days after the notice; or

[ ] (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

[ ] (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

[ ] (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

[ ] (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

[ ] (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

[ ] (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

[ ] (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

[ ] (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

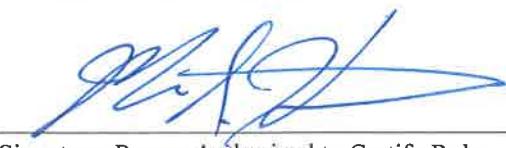
Rule No(s).

12-10.006      12-10.008      12-10.009(*Repeal*)

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

\_\_\_\_\_  
Title

\_\_\_\_\_  
Number of Pages Certified

**CERTIFICATION OF DEPARTMENT OF STATE**

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

[ ] The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

**Rules covered by this certification:**

Rule No(s).

12-10.006      12-10.008      12-10.009 (*Repeal*)

Signature of Agency Head

## ~~Executive Director~~

### Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-10, FLORIDA ADMINISTRATIVE CODE  
STATE REVENUE SHARING  
AMENDING RULES 12-10.006 AND 12-10.008  
REPEALING RULE 12-10.009

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12-10.006 and 12-10.008, F.A.C., and the repeal of 12-10.009, F.A.C., removes unnecessary provisions and recitation of the statutes, updates the title of a rule, and removes an obsolete rule regarding the wire transfer of funds.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12-10.006, F.A.C. (Distribution to Units of Local Government), is to remove unnecessary provisions regarding the withholding of funds for failure to meet the requirements of section 200.065, F.S., provided in section 218.23(1), F.S.

The purpose of the proposed amendments to Rule 12-10.008, F.A.C., is to remove obsolete or unnecessary provisions regarding the deposit of funds received according to sections 206.605(1), 210.20(2), and 199.292(3), F.S., and the unnecessary recitation of the provisions of section 218.26, F.S., regarding the annual apportionment factors and schedule of equal monthly payments to local governments. The rule title is updated to “Apportionment for Municipalities Located in More Than One County” to reflect the remaining rule provisions.

The purpose of the proposed repeal of Rule 12-10.009, F.A.C. (Wire Deposit of Revenue Sharing Funds), is to remove an obsolete rule regarding the transfer of revenue sharing funds to counties and municipalities by wire deposit.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule does not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2823), to advise the public of the draft changes to Rules 12-10.006 and 12-10.008, F.A.C., and to the draft repeal of 12-10.009, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request for a workshop was received by the Department and no workshop was held. No written comments were received.

**SUMMARY OF PUBLIC MEETING**

**DECEMBER 17, 2025**

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2025, and approved the publication of the Notice of Proposed Rule for Rules 12-10.006 and 12-10.008, F.A.C., and the repeal of 12-10.009, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the Florida Administrative Register on December 10, 2025 (Vol. 51, No. 238).

A written comment was received from the staff of the Joint Administrative Procedures Committee. In response to this comment, proposed text was changed, and the Department filed a Notice of Correction in the *Florida Administrative Register* on January 6, 2026, (Vol. 52, No. 03), providing the requested change. The change to Rule 12-10.006, F.A.C., removes the citation to sections 218.23(6)–(7), F.S., as those subsections do not exist.

**SUMMARY OF RULE HEARING**

**JANUARY 13, 2026**

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 18, 2025 (Vol. 51, No. 244), to advise the public of the proposed changes to Rules 12-10.006 and 12-10.008, F.A.C., and the repeal of 12-10.009, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 13, 2026. No timely request for a hearing was received by the agency, and no hearing was held. No comments were received by the Department.

## **12-10.006 Distribution to Units of Local Government.**

After the calculation of the apportionment factor as specified in Section 218.245, F.S., all receipts available are to be distributed according to the following procedures:

(1) The apportionment factor for each eligible unit of local government is applied to the ~~Department's~~ estimate of all receipts available to determine each unit's entitlement from the respective trust fund.

(2) Revenue shared with eligible units or ineligible units of local government ~~is shall~~ be adjusted so that no eligible unit or ineligible unit ~~receives shall receive~~ less funds than its guaranteed entitlement or minimum entitlement, respectively.

(3) After making the adjustment as required by subsection (2) ~~above~~, the sum of the guaranteed and minimum entitlements is subtracted from the estimate of all receipts available. The remaining funds ~~are shall~~ be distributed according to a pro rata basis determined by the ratio of total dollars of all eligible units whose entitlements exceed their guaranteed entitlements, to the total receipts remaining after subtracting the sum of the guaranteed and minimum entitlements.

(4) ~~The portion of revenue sharing funds which would otherwise be distributed to a unit of local government which has not properly certified compliance with, or has otherwise failed to meet the requirements of Section 200.065, F.S., shall be deposited in the General Revenue Fund for that fiscal year.~~

*Rulemaking Authority 218.26(1) FS. Law Implemented 218.21(9), (10), 218.215, 218.23, 218.245(1), (2) 218.25, 218.26 FS. History—New 3-8-82, Amended 7-8-82, Formerly 12-10.06, Amended 11-1-98, \_\_\_\_.*

## **12-10.008 Apportionment for Municipalities Located in More Than One County Administration.**

The apportionment factor for a municipality whose area is coincident with the area of more than one county is calculated as follows:

(1) ~~The department will receive funds pursuant to Section 206.605(1) (8th cent motor fuel), Section 210.20(2) (cigarette tax), and Section 199.292(3), F.S. (intangible tax); and deposit same to the respective revenue sharing trust funds. Based upon the estimated funds available and the calculation of the apportionment factors, the department will establish a schedule of equal monthly payments to be made by the 25th day of each month.~~

(2) ~~The department shall compute the apportionment factors based upon information submitted and certified to the department prior to June 1 preceding the beginning of the state fiscal year. The apportionment factors will~~

~~remain in effect for that fiscal year, except in case of error, or where a special act of the Legislature authorizes participation for a new municipality during the fiscal year.~~

(3) The apportionment factor for a municipality whose area is coincident with the area of more than one county shall be calculated as follows:

(a) through (c) Renumbered (1) through (3) No change.

*Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS.*

*History—New 3-8-82, Formerly 12-10.08, Amended 11-1-98, 1-11-16.*

The following rule is hereby repealed:

**12-10.009 Wire Deposit of Revenue Sharing Funds.**

*Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS.*

*History—New 3-8-82, Formerly 12-10.09, Amended 11-1-98, Repealed.*

**12-10.009 Wire Deposit of Revenue Sharing Funds.**

(1) Wire deposits of State revenue sharing funds, in lieu of other payment options offered by the State Comptroller, are available to counties and municipalities upon request.

(2) A written request from the mayor, chairman, or chief fiscal officer of the governing body must be received by the Department one month prior to the distribution for which wire transfer is to be made. The cost of the wire transfer shall be borne by the local government, and shall be deducted from the amount to be transferred. The local government's request shall include authorization for this deduction.

(3) The Department shall also be notified of the bank name and number and the account number. Any changes in bank information shall be submitted one month in advance of affected distribution.

The payee on the State warrants shall be as follows:

Bank Name

for Wire Transfer to credit of

name of local government

bank name and account number

*Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS.*

*History—New 3-8-82, Formerly 12-10.09, Amended 11-1-98, Repealed.*