



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 6, 2026

Jamie L. Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Department of Revenue
Proposed Rule 12-10.006, F.A.C.

Dear Ms. Jackson:

This is in response to your letter dated December 22, 2025, regarding your review of the rule referenced above.

12-10.006

Comment: Law Implemented
The citation to sections 218.23(6)-(7), F.S., requires correction as these subsections do not exist.

Response: A Notice of Correction has been published on January 6, 2026 (Vol. 52, No. 3) in the *Florida Administrative Register*, to remove subsections (6)-(7) from 218.23, F.S., in the Law Implemented for Rule 12-10.006, F.A.C.

If you need further assistance regarding the changes in response to your comments, please feel free to contact me at (850)717-6079.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

BEN ALBRITTON
President



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DANIEL PEREZ
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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

December 22, 2025

Mr. Jeremy Roberts
Rules Coordinator
Department of Revenue
P.O. Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue
Proposed Rule Number 12-10.006**

Dear Mr. Roberts:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on December 18, 2025. I have the following comment.

12-10.006: Law Implemented
The citation to sections 218.23(6)-(7), F.S., requires correction as these subsections do not exist.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in cursive script that reads "Jamie L. Jackson".

Jamie L. Jackson
Chief Attorney

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

NONE

Section II
Proposed Rules

NONE

Section III
Notice of Changes, Corrections and
Withdrawals

DEPARTMENT OF REVENUE

RULE NO.: 12-10.006 RULE TITLE: Distribution to Units of Local Government
NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 51 No. 244, December 18, 2025 issue of the Florida Administrative Register.

The technical change is required to revise the law implemented.

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) through (3) No change.

Rulemaking Authority 218.26(1) FS. Law Implemented 218.21(9), (10), 218.23(6), (7), 218.245(1), (2) FS. History—New 3-8-82, Amended 7-8-82, Formerly 12-10.06, Amended 11-1-98,____.

[REDACTED]

[REDACTED]