



**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



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

KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
Fax (850) 922-6934  
[www.japc.state.fl.us](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

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,

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.: RULE TITLE:

12-10.006 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) F.S. Law Implemented 218.21(9), (10), 218.23(6), (7), 218.245(1), (2) F.S. History—New 3-8-82, Amended 7-8-82, Formerly 12-10.06, Amended 11-1-98, \_\_\_\_\_.*