

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE: 12-11.002 Definitions

PURPOSE AND EFFECT: Rule 12-11.011, F.A.C., Requests for Technical Advice (RTA), was repealed effective March 25, 2020. The purpose of the proposed amendments to Rule 12-

11.002, F.A.C. (Definitions), is to remove an obsolete reference to an RTA.

SUMMARY: The proposed amendment to Rule 12-11.002, F.A.C. (Definitions), removes the obsolete reference to an RTA from the definition of an authorized employee with respect to a technical assistance advisement.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.22(3) FS LAW IMPLEMENTED: 213.22 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:

https://attendee.gotowebinar.com/register/265558880189094743

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Brinton Hevey, Technical

Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443,

telephone (850)717-7754, email

RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-11.002 Definitions.

- (1) through (6) No change.
- (7) "Authorized Employee" shall means mean a person or persons who initiates, conducts, or reviews an examination of information on a transaction(s) or reporting period(s) with respect to which the TAA or RTA request is made.
- (8) through (9) No change.

 Rulemaking Authority 213.06(1), 213.22(3) FS. Law Implemented 213.22 FS. History New 5.27-82. Formerly 12.11.02. Amended 10.

213.22 FS. History–New 5-27-82, Formerly 12-11.02, Amended 10-24-96, 6-28-00, 3-25-20.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023



