



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

January 31, 2025

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rule 12-21.205, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:19 a.m. on January 31, 2025. 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 20, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Janet Young](#); [Tonya Fulford](#)
Subject: Department of Revenue Rule Certifications -12-6, 12-21, 12-29, 12A-1, 12A-15, 12A-19, 12B-7, 12B-8, 12C-1
Date: Friday, January 31, 2025 11:19:51 AM
Attachments: [image001.png](#)
[image002.png](#)
[12-6.pdf](#)
[12-6 Rule Text.docx](#)
[12-21.pdf](#)
[12-21 Rule Text.docx](#)
[12-29.pdf](#)
[12-29 Rule Text.docx](#)
[12A-1.pdf](#)
[12A-1 Rule Text.docx](#)
[12A-15.pdf](#)
[12A-15 Rule Text.docx](#)
[12A-19.pdf](#)
[12A-19 Rule Text.docx](#)
[12B-7.pdf](#)
[12B-7 Rule Text.docx](#)
[12B-8.pdf](#)
[12B-8 Rule Text.docx](#)
[12C-1.pdf](#)
[12C-1 Rule Text.docx](#)
Importance: High

EMAIL RECEIVED FROM EXTERNAL
SOURCE

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

Good morning,

Attached are the rule certification packets for the following rules and the final language in word format:

- Rule 12-6.003: Protest of Notices of Proposed Assessment Issued by the Department Which Result from and Audit
- Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures (2024 Legislative Changes)
- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
- Rule 12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

BEN ALBRITTON
President



Representative Tobin Rogers "Toby" Overdorf, Chair
Senator Erin Grall, Vice Chair
Senator Mack Bernard
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Tina Scott Polsky
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

DANIEL PEREZ
Speaker



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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12-21.205
File Control No: 195323

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: 1/31/2025

This certification expires after: 2/7/2025

Certifying Attorney: Jamie Jackson

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 31, 2025

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 Rule

Dear Ms. Leijon:

The following Department of Revenue Rules is presented for certification:

12-21.205, F.A.C., Departmental Levy on Frozen Assets; Procedures

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,

Janet L. Young
Agency Rules Coordinator

Attachments

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

I hereby certify:

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

12-21.205

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
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

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).

12-21.205



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
LEVY, SEIZURE AND SALE OF PROPERTY
AMENDING RULE 12-21.205

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-21.205, F.A.C. (Departmental Levy on Frozen Assets; Procedures), include surcharges owed by a delinquent taxpayer included in a Notice of Intent to Levy that must be paid to avoid levy upon assets controlled or possessed by the custodian, unless lawful action to contest the levy is filed. Further, the proposed amendments to the method of delivery of a Notice of Levy includes personal service, facsimile, electronic data interchange, use of the Internet, or by other electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-21.205, F.A.C. (Departmental Levy on Frozen Assets; Procedures), are necessary to incorporate the provisions of section 213.67, F.S., as amended by section 35, Chapter 2024-158, L.O.F., providing that when delinquent all taxes, penalties, interests, costs, surcharges, and fees owed to the Department are to be included in a garnishment or levy, and to provide that a notice of levy may also be sent by personal service, electronic data interchanges, use of the Internet, or by other electronic means.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 15, 2024

A Notice of Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, p. 2761), to advise the public of the draft changes to Rule 12-21.205, F.A.C., and to provide that, if

requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received.

SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12-21.205, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains 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 11, 2024 (Vol. 50, No. 240, pp. 4643-4644). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241, p. 4661) to correct the address for the public meeting.

SUMMARY OF RULE HEARING

JANUARY 14, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 18, 2024 (Vol. 50, No. 145, pp. 4726-4727), to advise the public of the proposed changes to Rule 12-21.205, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 14, 2025. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
LEVY, SEIZURE AND SALE OF PROPERTY
AMENDING RULE 12-21.205

12-21.205 Departmental Levy on Frozen Assets; Procedures.

(1)(a) If the delinquent taxpayer does not, within 21 days after the date of receipt of the Notice of Intent to Levy, pay the delinquent taxes, fees, surcharges, penalties, interest, administrative fees, and costs of collection owed as referenced in the Notice of Intent to Levy, or bring lawful action to contest the Notice of Intent to Levy, the Department will levy upon any assets controlled or possessed by the custodians.

(b) through (c) No change.

(2) The following procedures govern the Department's issuance of a Notice of Levy:

(a) No change.

(b) A Notice of Levy will be delivered by registered mail, personal service, facsimile, electronic data interchange, use of the Internet, or by other electronic means to those custodians who are currently subject to a Notice of Freeze. The Notice of Levy will designate the specific assets to be paid or transferred to the Department, and the manner in which such transfer should occur. Payments to the Department must be made by certified or cashier's check, made payable in U.S. funds to the Florida Department of Revenue.

(c) No change.

(3) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 213.67, 213.731, 443.1316 FS. History—New 6-16-93, Amended 3-31-99, 3-12-14, 2-20-25.