

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

[REDACTED]

DEPARTMENT OF REVENUE

RULE NO.: 12-21.205
RULE TITLE: Departmental Levy on Frozen Assets; Procedures

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule 12-12.205, F.A.C. (Departmental Levy on Frozen Assets; Procedures), is to incorporate the provisions of section 213.67, F.S., as amended by section 35, Chapter 2024-158, Laws of Florida (L.O.F.), to include all taxes, penalties, interests, costs, surcharges, and fees authorized by law 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.

SUBJECT AREA TO BE ADDRESSED: The draft amendments to garnishment and levy provisions as amended by section 35, Chapter 2024-158, L.O.F.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 213.67, 213.731, 443.1316 FS., s. 35, Ch. 2024-158, L.O.F.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 15, 2024, 2:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD)

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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32399-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department’s website at floridarevenue.com/rules.

[REDACTED]