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DEPARTMENT OF REVENUE

RULE NO.: 12-22.005
RULE TITLE: Disclosure Procedures

PURPOSE AND EFFECT: Rule 12-11.011, F.A.C., Requests for Technical Advice (RTA), was repealed effective March 25, 2020.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 12-22.005, F.A.C. (Disclosure Procedures), is to remove the obsolete provisions for requests for technical advice, and to remove provisions regarding the disclosure of technical assistance advisements redundant of Rules 12-11.005 and 12-11.006, F.A.C.

SUMMARY: The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), removes obsolete references to Requests for Technical Advice (RTAs) and duplicative information regarding Technical Assistance Advisements (TAAs).

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) FS.

LAW IMPLEMENTED: 213.053 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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-22.005 Disclosure Procedures.

(1) through (5) No change.

(6) ~~Requests for Technical Assistance Advisements.~~
~~Technical assistance advisements and requests for technical assistance advisements are confidential and not subject to public inspection or examination pursuant to Chapter 119, F.S. The disclosure of technical assistance advisements is subject to the provisions of Sections 213.053 and 213.22, F.S. Technical assistance advisements with taxpayer names, addresses, and identifying details deleted may be disclosed. The disclosure fee of \$5.00 each or 50 cents per page, whichever is greater, is charged for such disclosures. Requests for copies of technical assistance advisements shall be addressed to the Technical Assistance and Dispute Resolution, P.O. Box 7443, Tallahassee, Florida 32314 7443.~~

(7) through (8) Renumbered (6) through (7) No change.
Rulemaking Authority ~~213.06(1), 213.22(4)~~ FS. Law Implemented ~~213.053, 213.22~~ FS. History—New 12-18-88, Amended 1-25-12, 5-9-13, 7-28-15, _____.

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

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