

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-25, FLORIDA ADMINISTRATIVE CODE
CONTRACT AUDITING
PART II CERTIFIED AUDIT PROGRAM
AMENDING RULE 12-25.0305

12-25.0305 Scope of Rules.

The rules in Part II of this chapter implement the certified audits project authorized by Section 213.285, F.S. The rules set forth in this part are applicable to all taxes: imposed by

(1) ~~Imposed by sections~~ Sections 125.0104 and 125.0108, F.S., unless the tax is self-administered by a county;
and

(2) ~~Imposed by chapter~~ Chapter 212, F.S.

No later than five years after the effective date of this rule, the Department will evaluate the rules in Part II of this chapter during the agency's annual rulemaking and regulatory plan review conducted pursuant to s. 120.74, F.S, to determine whether the rules remain necessary for the proper implementation of the statutes being implemented.

Rules determined to be unnecessary, or that can be implemented in a more efficient or cost-effective manner, will be proposed for repeal or amendment in accordance with the procedures set forth s. 120.54, F.S.

*Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, ~~Amended—~~
~~XX-XX-XX.~~*