



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 2, 2023

Marjorie C. Holladay, Chief Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Re: Department of Revenue  
Proposed Rule 12-28.008

Dear Ms. Holladay:

This is in response to your letter dated September 29, 2023, regarding your review of the rule referenced above.

**12-28.008**

***Comment:*** Rule Development Date  
Please publish a notice of correction with the correct date the rule development notice was published in the Florida Administrative Register. Instead of July 12, 2023, that date should be July 13, 2023.

***Response:*** The Department published a Notice of Correction in the Florida Administrative Register on November 1, 2023 (Vol. 49, No. 213), to address this oversight. A copy is attached for your reference.

***Comment:*** Incorporated Material  
Please provide the committee with the finalized version of the form that is incorporated by reference in this rule and not marked-up to indicate the changes that have been made.

***Response:*** Please note that, in this particular instance, the rule is not adopting any new or revised forms.

If you need further assistance regarding the changes in response to your comments, please feel free to

contact me at 717-6536.

Sincerely,

A handwritten signature in blue ink that reads "Janet L. Young". The signature is written in a cursive style with a large initial "J".

Janet L. Young  
Agency Rules Coordinator

Attachments:  
Notice of Correction  
Letter from JAPC 09.29.23

Section III  
Notice of Changes, Corrections and  
Withdrawals

DEPARTMENT OF REVENUE

RULE NO.:       RULE TITLE:  
12-28.008:      Due Date; General Provisions

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 49 No. 182, September 19, 2023 issue of the Florida Administrative Register.

These changes are in response to written comments from the staff of the Joint Administrative Procedures Committee. The publication date of the proposed rule development is corrected to read as follows:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: July 13, 2023

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

KATHLEEN PASSIDOMO

President



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Representative Joel Rudman, M.D.

PAUL RENNER

Speaker



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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

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DEPT. OF REVENUE  
EXECUTIVE DIRECTOR'S OFFICE  
TALLAHASSEE, FL

September 29, 2023

Ms. Janet Young  
Rules Coordinator  
Department of Revenue  
5050 W. Tennessee Street  
Tallahassee, Florida 32399-0100

**RE: Department of Revenue  
Proposed Rule 12-28.008**

Dear Ms. Young:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on September 19, 2023. I have the following comment.

Rule Development Date

Please publish a notice of correction with the correct date the rule development notice was published in the Florida Administrative Register. Instead of July 12, 2023, that date should be July 13, 2023.

Incorporated Material

Please provide the committee with the finalized versions of the forms that are incorporated by reference in this rule and are not marked-up to indicate the changes that have been made.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in blue ink that reads "Marjorie C. Holladay".

Marjorie C. Holladay  
Chief Attorney

MCH:tf