



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 18, 2025

Jamie L. Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Department of Revenue
Proposed Rule 12-28.003

Dear Ms. Jackson:

This is in response to your letter dated October 22, 2025, regarding your review of the rule referenced above.

12-28.003

Comment: Law Implemented:
The citation should be corrected to section 316.0083(1)(b)2., 3., F.S.

Response: A Notice of Correction has been published on November 18, 2025 (Vol. 51, No. 224) in the *Florida Administrative Register*, to set forth the correct Law Implemented for Rule 12-28.003, F.A.C.

If you need further assistance regarding the changes in response to your comments, please feel free to contact me at (850)717-6079.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachment

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Section III

Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF REVENUE

RULE NO.:	RULE TITLE:
12-28.003	Enrollment Procedures

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 51 No. 198, October 10, 2025 issue of the Florida Administrative Register.

A technical change is required to revise the law implemented.

12-28.003 Enrollment Procedures.

(1) through (3) No change.

Rulemaking Authority 213.06(1), 213.13 FS. *Law Implemented* 28.245, 213.13, 219.07, 316.0083(1)(b)(~~a~~)2., 3., 721.8561 FS. *History*—New 8-19-02, Amended 6-1-09, 6-6-11, ____.

Country	Share of GDP
United States	10.5%
Germany	10.0%
France	9.5%
United Kingdom	9.0%
Italy	8.5%
Spain	8.0%
Japan	7.5%
Canada	7.0%
China	6.5%
India	6.0%
South Korea	5.5%
Brazil	5.0%
Russia	4.5%
South Africa	4.0%
India	3.5%
China	3.0%
United States	2.5%
Germany	2.0%
France	1.5%
United Kingdom	1.0%
Italy	0.5%
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DANIEL PEREZ
Speaker



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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

October 22, 2025

Ms. Janet Young
Rules Coordinator
Department of Revenue
P.O. Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue
Proposed Rule Number 12-28.003**

Dear Ms. Young:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on October 10, 2025. I have the following comment.

12-28.003: Law Implemented
The citation should be corrected to section 316.0083(1)(b)2., .3, F.S.

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

Sincerely,

A handwritten signature in purple ink that reads "jamie l. jackson".

Jamie L. Jackson
Chief Attorney

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-28.003 Enrollment Procedures

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-28.003, F.A.C. (Enrollment Procedures), is to remove provisions redundant of referenced Rule 12-24.011, F.A.C.

SUMMARY: The proposed amendment to Rule 12-28.003, F.A.C., removes provisions redundant of Rule 12-24.011, F.A.C., regarding how to obtain copies of forms from the Department.

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), 213.13 FS.

LAW IMPLEMENTED: 28.245, 213.13, 219.07, 316.0083(1)(a)2., 3., 721.8561 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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, Office of Technical Assistance, 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:

12-28.003 Enrollment Procedures.

(1)(a) through (b) No change.

~~(c) Copies of Form DR-600 may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(2) through (3) No change.

Rulemaking Authority 213.06(1), 213.13 FS. Law Implemented 28.245, 213.13, 219.07, 316.0083(1)(a)2., 3., 721.8561 FS. History—New 8-19-02, Amended 6-1-09, 6-6-11.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025