January 24, 2025

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Chief Attorney

RE: Florida Department of Revenue Proposed Rules
       12-29.001, F.A.C., Scope
       12-29.002, F.A.C., Florida Tax Credit Scholarship Program; Participation; Allocation;
              Carryforward; Transfer; Rescindment
       12-29.003, F.A.C., Public Use Forms
       12-29.004, F.A.C., Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer;
              Rescindment
       12-29.005, F.A.C., The New Worlds Reading Initiative; Participation; Allocation; Carryforward;
              Transfer, Rescindment
       12-29.006, F.A.C., Live Local Program; Participation; Allocation; Carryforward; Transfer;
              Rescindment
       12-29.007, F.A.C. Child Care Tax Credits Program; Participation; Allocation; Carryforward;
              Transfer; Rescindment (*New*)

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint
Administrative Procedures Committee that the referenced rules have not been changed from the proposed
rules published in the *Florida Administrative Register* on December 18, 2024 (Vol. 50, No. 245, pp.
4727-4738).

The Department reviewed the proposed rules listed above and determined that the proposed rules will not
likely have an adverse impact on small businesses, small counties, or small cities, and it is not likely to
have an increased regulatory cost in excess of $200,000 within one year. No Statement of Estimated
Regulatory Cost is required for the proposed rules. The rules do not require ratification by the Legislature
pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rules for certification with the Department of State on
January 31, 2025, for an effective date of February 20, 2025. These rules are filed not more than 90 days
after the notice.

Sincerely,

Janet L. Young

Janet L. Young
Agency Rules Coordinator