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THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

2023 OCT -4 PM 1:45

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

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September 29, 2023

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

**RE: Department of Revenue
Proposed Rules 12-29.001, .002, .003, .005, and .006**

Dear Ms. Young:

I have reviewed the above-referenced proposed rules, which were advertised in the Florida Administrative Register on September 19, 2023. I have the following comments.

12-29.001: Please change the reference to s. 34, Ch. 2023-17, LOF, as rulemaking authority, to section 420.50872, Florida Statutes.

Please change the reference to ss. 21, 34, 41, Ch. 2023-17, LOF, as a law implemented, to sections 220.1878, 420.50872, and 624.51058, Florida Statutes.

12-29.002: Please change the reference to s. 34, Ch. 2023-17, LOF, as rulemaking authority, to section 420.50872, Florida Statutes.

Please change the reference to s. 34, Ch. 2023-17, LOF, as a law implemented, to section 420.50872, Florida Statutes.

12-29.003: Please change the reference to s. 34, Ch. 2023-17, LOF, as rulemaking authority, to section 420.50872, Florida Statutes.

Please change the reference to ss. 21, 34, 41, Ch. 2023-17, LOF, as a law implemented, to sections 220.1878, 420.50872, and 624.51058, Florida Statutes.

It appears that section 213.47, Florida Statutes, should be added as a law implemented.

12-29.005: Please change the reference to s. 34, Ch. 2023-17, LOF, as rulemaking authority, to section 420.50872, Florida Statutes.

Please change the reference to s. 41, Ch. 2023-17, LOF, as a law implemented, to section 624.51058, Florida Statutes.

12-29.006: Please change the reference to s. 34, Ch. 2023-17, LOF, as rulemaking authority, to section 420.50872, Florida Statutes.

Please change the reference to ss. 21, 34, 41, Ch. 2023-17, LOF, as a law implemented, to sections 220.1878, 420.50872, and 624.51058, Florida Statutes.

12-29.006(4)(c)2.: Please add the words “if available” following “Contributor’s federal identification number,” so that the language of this rule subparagraph accurately tracks the language of section 420.50872(2)(b), Florida Statutes.

Incorporated Material

Please provide the finalized versions of the forms that are incorporated by reference in rule 12-29.003 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,



Marjorie C. Holladay
Chief Attorney

MCH:tf