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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 Numbers 12-29.001, .003, .005, and .008**

Dear Ms. Young:

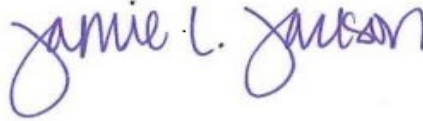
I have reviewed the above-referenced proposed rules, which were advertised in the Florida Administrative Register on October 13, 2025. I have the following comments.

- 12-29.001:** Rulemaking Authority
The citation to section 332.009, F.S., should be removed as it does not contain a grant of rulemaking authority.
- 12-29.003:** Law Implemented
Pursuant to section 120.536(1), F.S., an agency does not have the authority to implement statutory provisions setting forth general legislative intent or policy. As such, section 220.02, should be removed as a law implemented by this rule.
- 12-29.003(7)(a):** The last word in this title should be made plural in the rule text to ensure consistency with the incorporated material.
- 12-29.005:** Please see the comment above for rule 12-29.003.
- 12-29.008:** Please see the comment above for rule 12-29.003.

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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". The signature is written in a cursive, lowercase style with a large initial "j".

Jamie L. Jackson
Chief Attorney

JLJ:tf #196949 #196953