



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 9, 2025

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rules 12-3.0012, .0015, and .0017, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:20 p.m. on December 9, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is December 29, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Jeremy Roberts](#)
Subject: Department of Revenue Rules Certification - 12-3, 12-6, 12-16, 12-17, 12-18, 12-22, 12-26, 12-28, 12A-1, 12A-13, 12A-15, 12A-16, 12B-6, 12B-7, 12B-8, 12B-12, 12C-2
Date: Tuesday, December 9, 2025 4:20:24 PM
Attachments: [image001.png](#)
[image003.png](#)
[12-3.pdf](#)
[12-3_Final Rule Text.docx](#)
[12-6.pdf](#)
[12-6_Final Rule Text.docx](#)
[12-16.pdf](#)
[12-16_Final Rule Text.docx](#)
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[12-28.pdf](#)
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[12A-1_12.25.pdf](#)
[12A-1_Final Rule Text.docx](#)
[12A-13.pdf](#)
[12A-13_Final Rule Text.docx](#)
[12A-15.pdf](#)
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[12A-16_Final Rule Text.docx](#)
[12B-6.pdf](#)
[12B-6_Final Rule Text.docx](#)
[12B-7.pdf](#)
[12B-7_Final Rule Text.docx](#)
[12B-8_12.2025.pdf](#)
[12B-8_Final Rule Text.docx](#)
[12B-12.pdf](#)
[12B-12_Final Rule Text.docx](#)
[12C-2.pdf](#)
[12C-2_Final Rule Text.docx](#)
Importance: High

EMAIL RECEIVED FROM EXTERNAL
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Attached are the rule certification packets for the following rules and the final language in word format.

Rule 12-3.0012 - Definitions

Rule 12-3.0015 - Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded

Rule 12-3.0017 - Adoption of Materials That Contain Departmental Procedures

Rule 12-6.0015: Public Use Forms



Senator Erin Grall, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Mack Bernard
Senator LaVon Bracy Davis
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Carlos Guillermo Smith
Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger



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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12-3.0012, .0015, .0017
File Control No: 196907

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/2/2025

This certification expires after: 12/9/2025

Certifying Attorney: Jamie Jackson

NOTE:

- ☐ *The above certified rules include materials incorporated by reference.*
- ☒ *The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 9, 2025

Alexandra Leijon
Administrative Code and Register Director
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

- 12-3.0012, F.A.C., Definitions
- 12-3.0015, F.A.C., Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
- 12-3.0017, F.A.C., Adoption of Materials That Contain Departmental Procedures

The following persons may be contacted regarding this rule certification:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
2450 Shumard Oak Blvd.
Bldg. One, Room 1-2600
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

☒ (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

☒ (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

☒ (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

☒ (a) Are filed not more than 90 days after the notice; or

☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-3.0012

12-3.0015

12-3.0017

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the
Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel

Title

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-3.0012

12-3.0015

12-3.0017



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULES 12-3.0012, 12-3.0015 AND 12-3.0017

SUMMARY OF PROPOSED RULES

The proposed amendment to Rule 12-3.0012, F.A.C. (Definitions), removes the unnecessary definition of department.

The proposed amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded) removes an outdated provision regarding interest and outdated and unnecessary examples regarding the calculation of interest.

The proposed amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), updates how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendment to Rule 12-3.002, F.A.C. (Definitions), is necessary to remove an unnecessary definition.

The proposed amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), is necessary to remove unnecessary examples of interest calculations.

The proposed amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), is necessary to update how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2822), to advise the public of the draft changes to Rules 12-3.0012, 12-3.0015 and 12-3.0017, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 30, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 30, 2025, and approved the publication of the Notice of Proposed Rule for Rules 12-3.0012, 12-3.0015 and 12-3.0017, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 23, 2025 (Vol. 51, No. 185).

SUMMARY OF RULE HEARING

NOVEMBER 4, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 10, 2025 (Vol. 51, No. 198, pp. 3878-3880), to advise the public of the proposed changes to Rules 12-3.0012, 12-3.0015 and 12-3.0017, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 4, 2025. No timely request for a hearing was received by the agency, and no hearing was held. No comments were received. Prior to adoption and certification, technical non-substantive changes were made to Rule 12-3.0012, F.A.C., via a Notice of Correction published in the *Florida Administrative Register* on October 16, 2025 (Vol. 51, No. 202, p. 4079).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULES 12-3.0012, 12-3.0015, AND 12-3.0017

12-3.0012 Definitions.

The following terms apply to the Department's administration of the programs delegated to it by statute. These terms shall have the meaning given to them in this section, except where the context clearly indicates a different meaning.

(1) No change.

~~(2) The term "department" or "agency" means the Florida Department of Revenue, as established by Section 20.21, F.S.~~

(3) through (4) renumbered (2) through (3) No change.

Rulemaking Authority 212.12(6), 213.06(1) FS. Law Implemented 212.12(6), 213.345, 213.35 FS. History--New 4-2-00, Amended 10-1-03,_____.

12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded.

(1) No change.

~~(2)(a) The interest rate applicable to tax payment deficiencies that arise for taxes due before January 1, 2000, is one percent per month, prorated daily, as provided in the applicable rules. This interest rate will apply as long as the deficiency continues.~~

~~(2)(a)(b)~~ No change.

(c) through (d) renumbered (b) through (c) No change.

(3)(a) The daily rate of interest computed pursuant to Section 213.235, F.S., and this rule shall use a year based on 365 days, and 366 days in a leap year.

(b) No change.

(4) No change.

(5) The following examples are intended to help taxpayers understand how these interest rate provisions apply:

(a) The taxpayer owed \$1,000 with his November 1999 sales and use tax return due 12/20/1999. Interest for sales and use tax returns due through 12/31/1999 is at the rate of 1 percent per month (which equals a daily interest rate of .000328767), and for any portion less than a month, a daily interest factor of .000328767 is applied.

Assuming the taxpayer filed the return and paid the tax on 8/10/2000, interest would be calculated as follows:

		CALENDAR		TOTAL
PERIOD	TAX DUE	PERIOD	RATE	INTEREST DUE
12/21/99-7/20/00	\$1,000	7 months	1% per mon.	\$70.00
7/21/00-8/10/00	\$1,000	21 days	.000328767 per day	\$6.90
Total Interest Due				\$76.90

(b) The taxpayer owed \$1,000 with her February 2000 sales and use tax return due 3/20/2000. The taxpayer filed the return and paid the tax on 8/01/2000. Assuming an interest rate of 8 percent for the 1/01/2000 through 6/30/2000 period, and an interest rate of 9 percent for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows:

		NUMBER	DAYS IN		TOTAL
PERIOD	TAX DUE	OF DAYS	YEAR	RATE	INTEREST DUE
3/21/00-6/30/00	\$1,000	102	366	8% per year	\$22.29
7/01/00-8/01/00	\$1,000	32	366	9% per year	\$7.87
Total Interest Due					\$30.16

(c) The taxpayer underpaid intangible tax by \$500 on 6/30/2000. The taxpayer paid the additional tax due on 11/15/2000. Assuming an interest rate of 9 percent for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows:

		NUMBER	DAYS IN		TOTAL
PERIOD	TAX DUE	OF DAYS	YEAR	RATE	INTEREST DUE
7/01/00-11/15/00	\$500	138	366	9% per year	\$16.97

Rulemaking Authority 213.06(1) FS. Law Implemented 213.235, 213.255 FS. History—New 4-2-00, Amended 1-25-12,_____.

12-3.0017 Adoption of Materials That Contain Departmental Procedures.

(1) The following subsections of this rule describe materials and publications which contain procedures used by the Department in performing its statutory responsibilities, and these materials and publications are hereby incorporated by reference in this rule. A copy of these materials and publications may be obtained by ~~one or more of the following methods:~~

(a) No change.

~~(b) Visiting any local Department of Revenue Service Center to personally obtain a copy; or~~

~~(b)(c) Calling the Department 1(850)488-6200 Forms Request Line during regular office hours at (850)488-6800, Monday through Friday (excluding holidays); or~~

~~(c)(d)~~ Downloading selected forms from the Department's website at floridarevenue.com/forms. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.12, 212.13, 213.35 FS. History—New 10-1-03, Amended 1-8-19,_____.