

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-3.007 Delegation of Authority

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), is to: (1) reflect the increase in the authority of the Executive Director of the Department of Revenue to take final agency action in any tax matters arising pursuant to ss. 120.57(1) and (2), F.S., where the amount in controversy does not exceed \$500,000; and (2) remove obsolete provisions regarding the list of persons and firms approved by the Department to contract with property appraisers, tax collectors, or county commissions for assessment or collection services or systems or for the sale of electronic data processing programs or equipment as previously provided in s. 195.095, F.S., which has been repealed.

SUBJECT AREA TO BE ADDRESSED: The subject area is the increase in the Department's authority to take final agency action in tax matters arising pursuant to ss. 120.57(1) and (2), F.S.

RULEMAKING AUTHORITY: 213.06(1), 213.21(5), 409.2557 FS

LAW IMPLEMENTED: 20.05, 20.21, 72.011(1), (3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1),120.74(2), 213.05, 213.21, 213.22, 409.2557 FS

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 27, 2023, 2:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:

https://attendee.gotowebinar.com/register/5178834339342319 189.

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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida

32314-7443, telephone (850)717-6041, email Rule Comments @floridar evenue.com.THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.