



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

November 21, 2022

Janet Young  
Florida Department of Revenue  
2450 Shumard Oak Blvd.  
Room 1-1625  
Tallahassee, FL

Dear Janet Young:

Your adoption package for rule 12-6.001, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 7:49 a.m. on November 21, 2022. 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 January 1, 2023.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/rra

**Owens, Anya C.**

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**From:** Brinton Hevey <Brinton.Hevey@floridarevenue.com>  
**Sent:** Monday, November 21, 2022 7:49 AM  
**To:** RuleAdoptions  
**Cc:** Janet Young; Martha Gregory; Tammy Miller; Tonya Fulford  
**Subject:** Department of Revenue Rule Certification  
**Attachments:** 12-6.001\_Certification\_11182022.pdf; 12B-8\_Certification\_11182022.pdf; 12-6-001\_Final Rule Text\_01012023.doc; 12B-8\_Final Rule Text\_01012023.docx

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**EMAIL RECEIVED FROM EXTERNAL SOURCE**

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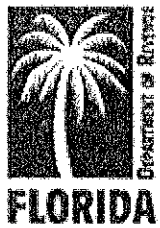
The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Attached are the rule certification packets and rule language for Rules 12-6.001 and 12B-8.003.

Please let me know if you need anything else for these.

Thank you very much,  
Brinton



**Brinton Hevey**  
Technical Assistance & Dispute Resolution  
Florida Department of Revenue  
(850) 717-7754  
[Brinton.Hevey@floridarevenue.com](mailto:Brinton.Hevey@floridarevenue.com)

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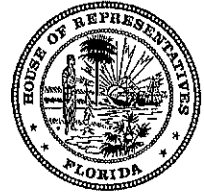
WILTON SIMPSON  
President



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Representative Rick Roth, Vice Chair  
Senator Lorraine Ausley  
Senator Jason Brodeur  
Senator Danny Burgess  
Senator Shevlin D. "Shev" Jones  
Representative Wyman Duggan  
Representative Yvonne Hayes Hinson  
Representative Thomas Patterson "Patt" Maney  
Representative Angela "Angie" Nixon  
Representative Anthony Sabatini

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

CHRIS SPROWLS  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 W. Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
Fax (850) 922-6934  
www.japc.state.fl.us  
japc@leg.state.fl.us

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12-6.001  
**File Control No:** 188597

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: 11/21/2022

This certification expires after: 11/22/2022

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](http://floridarevenue.com)

November 21, 2022

Ms. Anya Owens, Chief  
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. Owens:

The following Department of Revenue Rules are presented for certification:

12-6.001                      Application of Rules

The following persons may be contacted regarding these rule certifications:

Brinton Hevey	717-7754	<a href="mailto:brinton.hevey@floridarevenue.com">brinton.hevey@floridarevenue.com</a>
Martha Gregory	717-6041	<a href="mailto:martha.gregory@floridarevenue.com">martha.gregory@floridarevenue.com</a>

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

Sincerely,

Janet Young  
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).

12-6,001

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 January 1, 2023 Date:  
(month) (day) (year)

  
Signature, Person Authorized to Certify Rules

Deputy Executive Director  
Title

1  
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.

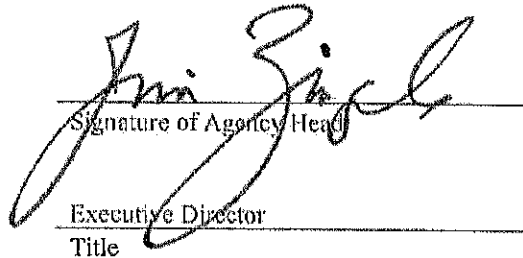
☐ The following parts of the rules covered by this certification have been designated as rules the violation of which  
would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-6.001

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE  
INFORMAL PROTEST AND APPEAL PROCEDURE  
AMENDING RULE 12-6.001

SUMMARY OF PROPOSED RULE

The amendments to Rule 12B-6.001(2)(b), F.A.C., update current rule language regarding the method by which the Department sends notices to taxpayers and their representatives. The amendments also update the rule to specify that certain notices will be sent by email or fax to the last known email or fax number of the taxpayer or authorized representative when affirmative consent is provided by the taxpayer or authorized representative.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12-6.001(2)(b), F.A.C., is to clarify that a notice is issued when it is created and dated, and to clarify the Department's current practice of sending notices to taxpayers or authorized representatives via regular mail.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 138), to advise the public of the proposed changes to Rule 12-6.001, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.



### SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-6.001, 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 August 12, 2022 (Vol. 48, No. 157).

### SUMMARY OF RULE HEARING

September 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on August 24, 2022 (Vol. 48, No. 165, pp. 3393-3394), to advise the public of the proposed changes to Rule 12-6.001, and to provide that, if requested in writing, a rule hearing would be held on September 21, 2022. A rule hearing was requested and held on September 21, 2022. A comment was received on paragraph (2)(b) of the proposed language and considered by the Department. The Department responded in writing on November 4, 2022, that the comment would not be incorporated into the draft Rule.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE  
INFORMAL PROTEST AND APPEAL PROCEDURE  
AMENDING RULE 12-6.001

**12-6.001 Application of Rules.**

(1) No change

(2)(a) No change

(b) Notices issued by the Department pursuant to this rule chapter will be sent issued to the taxpayer, unless the taxpayer submits a completed Power of Attorney and Declaration of Representative (Form DR-835, incorporated by reference in Rule rule 12-6.0015, F.A.C.) which instructs the Department as to whom ~~how~~ the taxpayer wants these notices to be sent issued (~~see paragraph 12-6.005(1)(d), F.A.C.~~). A notice is issued when the notice is created and dated. Notices will be sent to the taxpayer or authorized representative by United States Postal Service to the last known mailing address of the taxpayer or authorized representative. Notices of Proposed Assessment and Notices of Proposed Refund Denial may also be sent by email or fax to the last known email address or fax number with the affirmative consent of the taxpayer or authorized representative.

(c) through (d) No change

(3) No change

*Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011, 213.0537, 213.21(1) FS.*

*History—New 10-8-81, Formerly 12-6.01, Amended 3-6-03, 01/01/23.*