



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 14, 2022

Jamie Jackson, Chief Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

RE: Florida Department of Revenue Proposed Rules Amendment

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not been changed from the proposed rule amendments published in the *Florida Administrative Register* on August 24, 2022 (Vol. 48, No. 165, pp. 3393-3494).

The Department reviewed the proposed rule listed below and determined that the proposed rule will not likely have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rule does **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

Chapter 12-6  
12-6.001

Informal Protest and Appeal Procedure  
Application of Rules

The Department of Revenue will file the proposed rule amendment for certification with the Department of State on November 21, 2022, for an effective date of January 1, 2023. This rule is filed not more than 90 days after the notice. The final public hearing for this rule was held on August 23, 2022, during a regular meeting of the Governor and Cabinet.

Sincerely,

Janet Young  
Agency Rules Coordinator