

## Section I

### Notice of Development of Proposed Rules and Negotiated Rulemaking

[illegible]

## Section II

### Proposed Rules

## DEPARTMENT OF REVENUE

RULE NO.:      RULE TITLE:

12-6.001      Application of Rules

**PURPOSE AND EFFECT:** 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.

**SUMMARY:** 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.

SUMMARY OF STATEMENT OF ESTIMATED  
REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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**RULEMAKING AUTHORITY:** 72.011(2), 213.06(1), 213.21(1) FS.

LAW IMPLEMENTED: 72.011, 213.0537, 213.21(1) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing 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/6119500614842689805]

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 IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

#### 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, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: July 12, 2022

[REDACTED]