



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

January 31, 2025

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rule 12-6.003, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:19 a.m. on January 31, 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 February 20, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Janet Young](#); [Tonya Fulford](#)
Subject: Department of Revenue Rule Certifications -12-6, 12-21, 12-29, 12A-1, 12A-15, 12A-19, 12B-7, 12B-8, 12C-1
Date: Friday, January 31, 2025 11:19:51 AM
Attachments: [image001.png](#)
[image002.png](#)
[12-6.pdf](#)
[12-6 Rule Text.docx](#)
[12-21.pdf](#)
[12-21 Rule Text.docx](#)
[12-29.pdf](#)
[12-29 Rule Text.docx](#)
[12A-1.pdf](#)
[12A-1 Rule Text.docx](#)
[12A-15.pdf](#)
[12A-15 Rule Text.docx](#)
[12A-19.pdf](#)
[12A-19 Rule Text.docx](#)
[12B-7.pdf](#)
[12B-7 Rule Text.docx](#)
[12B-8.pdf](#)
[12B-8 Rule Text.docx](#)
[12C-1.pdf](#)
[12C-1 Rule Text.docx](#)
Importance: High

EMAIL RECEIVED FROM EXTERNAL
SOURCE

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

Good morning,

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

- Rule 12-6.003: Protest of Notices of Proposed Assessment Issued by the Department Which Result from and Audit
- Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures (2024 Legislative Changes)
- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
- Rule 12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

BEN ALBRITTON
President



Representative Tobin Rogers "Toby" Overdorf, Chair
Senator Erin Grall, Vice Chair
Senator Mack Bernard
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Tina Scott Polsky
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

DANIEL PEREZ
Speaker



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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12-6.003
File Control No: 193522

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: 1/31/2025

This certification expires after: 2/7/2025

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

January 31, 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 Rule

Dear Ms. Leijon:

The following Department of Revenue Rule is presented for certification:

12-6.003, F.A.C., Protest of Notices of Proposed Assessment Issued by the Department Which
Result From an Audit

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,

Janet L. 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).

12-6.003

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

3

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).

12-6.003



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 12-6.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), remove all references of “Assessment” to refer to a Notice of Proposed Assessment to clarify that when a Notice of Proposed Assessment is timely protested, the notice remains a proposed assessment until such time as it becomes a final assessment.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), are necessary to remove the use of the term “Assessment” in the rule to refer to a Notice of Proposed Assessment to clarify when a proposed assessment for which a written protest is filed with the Department becomes a final assessment.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 15, 2024

A Notice of Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, p. 2761), to advise the public of the draft changes to Rule 12-6.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received.

SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12-6.003, F.A.C., and the filing and certification of 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 December 11, 2024 (Vol. 50, No. 240, p. 4643). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241, pp. 4460-4661) to correct the address for the public meeting.

SUMMARY OF RULE HEARING

JANUARY 14, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 18, 2024 (Vol. 50, No. 245, pp. 4724-4725), to advise the public of the proposed changes to Rule 12-6.003, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 14, 2025. No request was received, and no hearing was held. No written comments were received by the Department. Prior to adoption and certification, a technical change was included in paragraph 12-6.003(3)(b), F.A.C., to reflect the current title of Informal Dispute Resolution.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE
INFORMAL PROTEST AND APPEAL PROCEDURE
AMENDING RULE 12-6.003

12-6.003 Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit.

(1)(a) A taxpayer may secure review of a Notice of Proposed Assessment (~~Assessment~~) by implementing the provisions of this section.

(b) To secure review of a Notice of Proposed ~~an~~ Assessment, a taxpayer must file a written protest postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the notice ~~Assessment~~ is addressed to a person outside the United States) from the date of issuance on the notice ~~Assessment~~.

(c) Protests postmarked or faxed more than 60 consecutive calendar days (150 consecutive calendar days if the Notice of Proposed Assessment is addressed to a person outside the United States) after the date of issuance on the notice ~~Assessment~~ will be deemed late filed, and the proposed ~~a~~ Assessment becomes final for purposes of chapter 72, F.S., upon the expiration of 60 consecutive calendar days (150 consecutive calendar days if the notice ~~Assessment~~ is addressed to a person outside the United States) after the date of issuance on the notice ~~Assessment~~, unless the taxpayer has timely secured a written extension of time within which to file a protest.

(d)1. A taxpayer may request an extension of time for filing a protest by mailing or faxing a written request to the address or fax number designated on the Notice of Proposed Assessment. ~~To In order for the taxpayer's request to be considered timely, the request must be postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the notice Assessment is addressed to a person outside the United States) from the date of issuance on the notice Assessment. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the notice Assessment for an additional 30 consecutive calendar day extension within which to submit a written protest.~~

2. Failure to mail or fax the written protest or failure to mail or fax a written request for an additional extension

within a 30 consecutive calendar day extension period ~~will shall~~ result in forfeiture of the taxpayer's rights to the proceedings provided by this rule and the proposed assessment will become a final assessment for purposes of chapter 72, F.S., at the expiration of the extended filing period.

(2)(a) The protest ~~must shall~~ be mailed or faxed ~~filed by mailing or faxing a written request~~ to the address or fax number designated on the Notice of Proposed Assessment; and ~~shall~~ include:

1. through 5. No change.
6. A copy of the Notice of Proposed Assessment.
7. No change.

(b)1. No change.

2. Failure to submit this information or to request an additional 15 consecutive calendar day extension within either the original 15 consecutive calendar day period or an additional 15 consecutive calendar day extension period ~~will shall~~ result in issuance of a written dismissal of the protest and forfeiture of the taxpayer's right to the proceedings provided by this rule.

3. If the taxpayer either fails to submit the required information or fails to request an extension of time within which to submit the required information, the ~~proposed a~~Assessment ~~will shall~~ become a final ~~a~~Assessment for purposes of chapter 72, F.S., on the later of:

- a. No change.
- b. The expiration of 60 consecutive calendar days after the date of issuance on the Notice of Proposed Assessment.

(3)(a) No change.

(b) If a protest is timely filed, ~~Informal Technical Assistance and~~ Dispute Resolution will issue a Notice of Decision (NOD). The ~~NOD Assessment will shall~~ become a final ~~a~~Assessment for purposes of chapter 72, F.S., as of the date of issuance on the NOD, unless the taxpayer timely files a petition for reconsideration of the NOD.

(4)(a)1. through (b)1. No change.

2. Failure to submit this information or to request an additional 15 consecutive calendar day extension within either the original 15 consecutive calendar day period or an additional 15 consecutive calendar day extension period ~~will shall~~ result in issuance of a Notice of Reconsideration (NOR) that dismisses the petition for reconsideration and sustains the NOD. The ~~NOR Assessment~~ will become a final ~~a~~Assessment for purposes of chapter 72, F.S., as of the

date of issuance on the NOR.

(c) If a petition for reconsideration is timely filed, the Department will issue a Notice of Reconsideration (NOR). The ~~NOR Assessment~~ will become a final ~~a~~Assessment for purposes of chapter 72, F.S., as of the date of issuance on the NOR.

(5) No change.

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011(2), 213.21(1), ~~213.34~~ FS.

History—New 12-31-81, Formerly 12-6.03, Amended 7-1-88, 3-6-03, 1-19-15, 2-20-25.