

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF REVENUE

RULE NO.: 12-6.003
RULE TITLE: Protest of Notices of Proposed Assessment
Issued by the Department Which Result
From an Audit

PURPOSE AND EFFECT: The purpose of the draft
amendments to Rule 12-6.003, F.A.C. (Protest of Notices of
Proposed Assessment Issued by the Department Which Result
From an Audit) is to remove the use of the term "Assessment"
in the rule when referring to a Notice of Proposed Assessment
and to clarify when a proposed
assessment for which a written protest is filed with the
Department becomes a final assessment.

SUBJECT AREA TO BE ADDRESSED: Written protests to a
Notice of Proposed Assessment resulting from an audit.

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

LAW IMPLEMENTED: 72.011(2), 213.21(1) 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: August 15, 2024, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room
1220, Tallahassee, Florida (IF NOT REQUESTED, THIS
WORKSHOP WILL NOT BE HELD).

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, Office of Technical Assistance, P.O. Box 7443,
Tallahassee, Florida 32399-7443, telephone (850)717-6041,
email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE
DEVELOPMENT IS: Published on the Department's website
at floridarevenue.com/rules.

[Redacted content]