



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 31, 2023

Majorie C. Holladay, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

RE: Florida Department of Revenue Proposed Rule Amendments
12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft

Dear Ms. Holladay:

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 rule has not been changed from the proposed rule amendments published in the *Florida Administrative Register* on September 19, 2023 (Vol. 49, No. 182, pp. 3463-3465).

The Department reviewed the proposed rule listed above 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 rule. The rule does **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on November 9, 2023, for an effective date of December 1, 2023. This rule is filed not more than 90 days after the notice.

Sincerely,

Janet Young
Agency Rules Coordinator