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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

April 13, 2022

Ms. Janet Young  
Agency Rules Coordinator  
Department of Revenue  
Post Office Box 5906  
Tallahassee, Florida 32314-5906

**RE: Department of Revenue  
Rule 12A-1.112**

Dear Ms. Young:

I have reviewed the above-referenced rule and offer the following comment for your consideration and response:

**12A-1.112:** This rule appears to reiterate the content of sections 212.07(4)(a)-(b), F.S., which set forth the conditions under which a dealer may advertise or hold itself out to the public that it will pay all or part of the tax on behalf of the purchaser. Please review and advise as to the necessity of this rule. § 120.545(1)(c), Fla. Stat. (2021).

If you have questions, please do not hesitate to contact me. Otherwise, I look forward to your written response.

Sincerely,

A handwritten signature in purple ink that reads "Jamie L. Jackson".

Jamie L. Jackson  
Chief Attorney