



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

May 4, 2022

Jamie L. Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Department of Revenue
Rule 12A-1.112

Dear Ms. Jackson:

This is in response to your letter dated April 13, 2022, regarding your review of proposed Rule 12A-1.112, F.A.C.

12A-1.112

Comment: 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).

Response: The Department has reviewed the rule in question and has withdrawn the rule. A Notice of Withdrawal for Rule 12A-1.112, F.A.C., was published in today's edition of the *Florida Administrative Register*.

Notices of change for Rules 12A-1.057 and 12A-15.012 were also published in today's edition of the *Florida Administrative Register*. These notices replace the cross-reference to Rule 12A-1.112, F.A.C., with a cross-reference to Section 212.07(4), F.S.

Copies of these Notices are attached.

If you need further assistance regarding the changes in response to your comments, please feel free to contact me at 717-6536.

Sincerely,

Janet L. Young
Agency Rules Coordinator

Attachments