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KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 W. Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

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-15.012**

Dear Ms. Young:

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

12A-15.012(1)(b): Depending on the Department's response to the comment regarding proposed rule 12A-1.112, F.A.C., the cross-reference included in this paragraph may require updating.

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

Sincerely,

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

Jamie L. Jackson
Chief Attorney