



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

May 18, 2022

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

RE: Florida Department of Revenue Proposed Rules, Amendments, and Repeals

Dear Ms. Jackson:

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 rules have not been changed from the proposed rule amendments published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1206-1244).

The Department reviewed the proposed rules listed below and determined that the proposed rules 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 rules. The rules do **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

12A-15.001	Scope of Rules
12A-15.002	Surtax Brackets
12A-15.003	Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
12A-15.008	Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax
12A-15.014	Transition Rule

The Department of Revenue will file the proposed rules, amendments, and repeals for certification with the Department of State on May 25, 2022, for an effective date of June 14, 2022. These rules are filed not more than 90 days after the notice. The final public hearing for these rules was held on March 29, 2022.

Sincerely,

Janet Young
Agency Rules Coordinator