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PAUL RENNER

Speaker



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West 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**

January 5, 2024

Ms. Janet Young, Agency Rules Coordinator
Florida Department of Revenue
2450 Shumard Oak Blvd.
Building 1, Room 1-2600
Tallahassee, Florida 32399-0100

**RE: Department of Revenue, Sales and Use Tax
Proposed Rule Number 12A-19.100**

Dear Ms. Young:

I have reviewed the above-referenced rule, which was advertised in the Florida Administrative Register on December 20, 2023. I have the following comment for your consideration and response:

Notice: Section 120.54(3)(a)1., F.S., requires the notice of proposed rulemaking to include whether "based on the statement of the estimated regulatory costs or other information expressly relied upon and described by the agency if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification." Please publish a Notice of Correction to include the information relied upon and whether legislative ratification is required.

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