



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 17, 2024

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

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

Dear Ms. Jackson:

This is in response to your letter dated January 5, 2024, regarding your review of the rule referenced above.

12A-19.100

Comment: 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.

Response: The Department published a Notice of Correction in the Florida Administrative Register on January 17, 2024 (Vol. 50, No. 11, p. 170), to address this oversight. A copy is attached for your reference.

If you need further assistance regarding the changes in response to your comments, please feel

free to contact me at 717-6536.

Sincerely,

A handwritten signature in blue ink that reads "Janet L. Young". The signature is written in a cursive style with a large initial 'J' and 'Y'.

Janet L. Young
Agency Rules Coordinator

KATHLEEN PASSIDOMO

President



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Speaker



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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

[Redacted]

for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

[Redacted]

[Redacted]

Section III
Notice of Changes, Corrections and
Withdrawals

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:
12A-19.100 Public Use Forms

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 49 No. 245, December 20, 2023 issue of the Florida Administrative Register.

These changes are in response to written comments from the staff of the Joint Administrative Procedures Committee. The Summary of Statement of Estimated Regulatory Costs and Legislative Ratification section of the Notice of Proposed Rule is corrected to read as follows:

SUMMARY OF STATEMENT OF ESTIMATED
REGULATORY COSTS AND LEGISLATIVE
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal

[Redacted]

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