

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.

### <u>12A-19.100</u>

- **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

Kenneth J. Plante January 17, 2024 Florida Department of Revenue Page 2

free to contact me at 717-6536.

Sincerely,

Janet S. Young

Janet L. Young Agency Rules Coordinator

### KATHLEEN PASSIDOMO





# THE FLORIDA LEGISLATURE JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

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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

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:

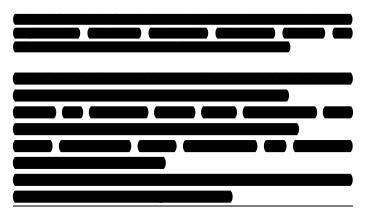
**Notice:** Section 120.54(3)(a)1., F.S., requires the notice of proposed rulemaking to include whether "based on the statement of the estimated regulatory costs or other information expressly relied upon and described by the agency if no statement of regulatory costs is required, the proposed rule is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

Jamie L. Jackson Chief Attorney

JLJ:df #192270



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

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

