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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

## CERTIFICATION

**Department:** Revenue  
**Agency:**  
**Rule No(s):** 12A-19.100  
**File Control No:** 165369

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As required by subparagraph 120.54(3)(e)4. F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

**Certification Date:** December 19, 2018

This certification expires after: December 26, 2018

Certifying Attorney: Jamie L. Jackson

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**NOTE:**

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*