



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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January 24, 2025

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

Attn: Jamie Jackson, Chief Attorney

RE: Florida Department of Revenue Proposed Rules
12A-1.007, F.A.C., Aircraft, Boats, Mobile Homes and Motor Vehicles
12A-1.097, F.A.C., Public Use Forms
12A-1.110, F.A.C., Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax
Credit (*New title*)

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 rules published in the *Florida Administrative Register* on December 19, 2024 (Vol. 50, No. 246, pp. 4780-4791). Technical changes are included in subsection 12A-1.097(10), F.A.C., to reflect the correct effective dates of the forms.

The Department reviewed the proposed rules listed above 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 one 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.

The Department of Revenue will file the proposed rules for certification with the Department of State on January 31, 2025, for an effective date of February 20, 2025. These rules are filed not more than 90 days after the notice.

Sincerely,

Janet L. Young
Agency Rules Coordinator