



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

May 18, 2022

Jamie Jackson, Chief Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

RE: Florida Department of Revenue Proposed Rules, Amendments, and Repeals

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 rule amendments published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1206-1244).

The Department reviewed the proposed rules listed below 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 1 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.

12A-1.004	Sales Tax Brackets
12A-1.005	Admissions
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.060	Registration
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft
12A-1.091	Use Tax
12A-1.097	Public Use Forms
12A-1.103	Remote Sales; Marketplaces [Mail Order Sales]
12A-1.104	Sales of Property to be Transported to a Cooperating State
12A-1.108	Exemption for Data Center Property

The Department of Revenue will file the proposed rules, amendments, and repeals for certification with the Department of State on May 25, 2022, for an effective date of June 14, 2022. These rules are filed not more than 90 days after the notice. The final public hearing for these rules was held on March 29, 2022.

Sincerely,

Janet Young  
Agency Rules Coordinator