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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

October 27, 2025

Ms. Janet Young
Rules Coordinator
Department of Revenue
Sales and Use Tax
P.O. Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue, Sales and Use Tax
Proposed Rule Numbers 12A-1.0371 and .097**

Dear Ms. Young:

I have reviewed the above-referenced proposed rules, which were advertised in the Florida Administrative Register on October 13, 2025. I have the following comments.

12A-1.0371: Rulemaking Authority
The citation to section 212.08(7)(ww), F.S., should be removed as it does not contain a grant of rulemaking authority.

12A-1.097: Law Implemented
Please review whether section 212.099, F.S., should be removed as a law implemented consistent with the updates to this rule.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in purple ink that reads "Jamie L. Jackson".

Jamie L. Jackson
Chief Attorney