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DEPARTMENT OF REVENUE

**Sales and Use Tax, Surtax, Surcharge, and Fees;
Communications Services Tax**

RULE NOS.: RULE TITLES:

12A-1.0371 Sales of Coins, Currency, or Bullion

12A-1.097 Public Use Forms

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 51 No. 199, October 13, 2025 issue of the Florida Administrative Register.

Technical changes were made to revise rulemaking authority and law implemented in the rule text.

12A-1.0371 Sales of Coins, Currency, or Bullion.

(1) through (6) No change.

Rulemaking Authority 212.05(1)(j), ~~212.08(7)(ww)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1)(j), 212.08(7)(ww) FS. History—New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13, 1-1-24.

12A-1.097 Public Use Forms.

(1) through (22) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), ~~212.099(10)~~, 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, ~~212.099~~, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-

10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25,

A horizontal bar chart comparing the percentage of respondents in a romantic relationship within the last 12 months across two age groups (18-29 and 30-49) for both men and women. The y-axis lists the categories: Men 18-29, Men 30-49, Women 18-29, and Women 30-49. The x-axis represents the percentage from 0 to 100. The chart shows that for men, the percentage is higher in the 30-49 age group than in the 18-29 group. For women, the percentage is higher in the 18-29 age group than in the 30-49 group.

Gender/Age Group	Percentage (%)
Men 18-29	~45
Men 30-49	~65
Women 18-29	~75
Women 30-49	~55

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