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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

October 30, 2025

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

**RE: Department of Revenue, Miscellaneous Tax
Proposed Rule Numbers 12B-5.030, .040, .050, .060, .070, .121, .150, and .500**

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.

12B-5.030: Law Implemented
It appears that section 206.9835, F.S., should be removed as a law implemented.

12B-5.040: Rulemaking Authority
The citations to sections 206.97 and .9915, F.S., should be removed as they do not contain grants of rulemaking authority.

12B-5.050: Law Implemented
It appears that section 206.9815, F.S., should be removed as a law implemented.

12B-5.060: Rulemaking Authority
The citation to section 206.97, F.S., should be removed as it does not contain a grant of rulemaking authority.

Law Implemented

It appears that section 206.9825, F.S., should be removed as a law implemented.

12B-5.070:

Rulemaking Authority

The citation to section 206.97, F.S., should be removed as it does not contain a grant of rulemaking authority.

12B-5.121:

Law Implemented

It appears that section 206.9825(1)(a), F.S., should be removed as a law implemented.

12B-5.150:

Law Implemented

It appears that sections 206.9835 and .9865, F.S., should be removed as laws implemented.

12B-5.150(3):

It appears that the “and” in this form title should be an “or” to be consistent with the title on the form.

12B-5.150(33):

DR-309653, Motor Fuel Taxes Comma-Delineated (CSV) and Flat File Specifications-Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns, 01/26

Pp. 3, 4, 6, 16, 27, and 28: These pages contain references to Schedule HW, which will no longer be a part of the related returns. Please review whether it is appropriate to remove these references.

Pp. 6, 11, 14, 16, and 18: These pages contain references to aviation fuel types. Please review whether it is appropriate to remove these references.

P. 27: Error Code W362 appears to relate solely to aviation fuel. Please review whether it is appropriate to remove this reference.

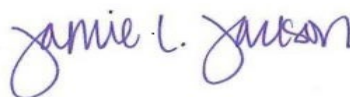
12B-5.500:

Law Implemented

The citation should be corrected to section 206.14(1), F.S.

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

Sincerely,



Jamie L. Jackson
Chief Attorney