



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 9, 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 Rule Amendment

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 August 24, 2022 (Vol. 48, No. 165, pp. 3394-3416).

The Department reviewed the proposed rule listed below and determined that the proposed rule 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 rule does **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

Chapter 12B-8
12B-8.003

Insurance Premium Taxes, Fees and Surcharges
Tax Statement; Overpayments

The Department of Revenue will file the proposed rule amendment for certification with the Department of State on November 21, 2022, for an effective date of January 1, 2023. This rules are filed not more than 90 days after the notice. The final public hearing for this rule was held on August 23, 2022, during a regular meeting of the Governor and Cabinet.

Sincerely,

Janet Young
Agency Rules Coordinator