KATHLEEN PASSIDOMO





THE FLORIDA LEGISLATURE JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



KENNETH J. PLANTE COORDINATOR Room 680, Pepper Building 111 West Madison Street Tallahassee, Florida 32399-1400 Telephone (850) 488-9110 Fax (850) 922-6934 www.japc.state.fl.us japc@leg.state.fl.us

Senator Blaise Ingoglia, Chair Representative Tobin Rogers "Toby" Overdorf, Vice Chair Senator Colleen Burton Senator Erin Grall Senator Rosalind Osgood Senator Darryl Ervin Rouson Representative Shane G. Abbott Representative Jervonte "Tae" Edmonds Representative Alina Garcia Representative Yvonne Hayes Hinson Representative Joel Rudman, M.D.

CERTIFICATION

Department:	Department of Revenue
Agency:	Corporate, Estate and Intangible Tax
Rule No(s):	12C-1.051
File Control No:	190208

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 10/19/2023

This certification expires after: 10/26/2023

Certifying Attorney: Jamie Jackson

NOTE:

The above certified rules include materials incorporated by reference.

The above certified rules do not include materials incorporated by reference.

Form Updated 12/9/2021