



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 23, 2023

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Marjorie C. Holladay, Chief Attorney

RE: Florida Department of Revenue Proposed Rule Amendments  
*12C-1.01915 Credit for Qualified Railroad Reconstruction or Replacement Expenditures*

Dear Ms. Holladay:

Please consider this letter as a replacement for the October 20, 2023, letter forwarded to the Joint Administrative Procedures Committee. 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 been changed from the proposed rule amendments published in the *Florida Administrative Register* on May 30, 2023 (Vol. 49, No. 102, pp. 2025-2029).

A Notice of Change for Rule 12C-1.01915, F.A.C., was published in the *Florida Administrative Register* on August 4, 2023 (Vol. 49, No. 151, p. 2876).

A Notice of Change for Rule 12C-1.01915, F.A.C., was published in the *Florida Administrative Register* on August 14, 2023 (Vol. 49, No. 157, p. 2996).

A Notice of Change for Rule 12C-1.01915, F.A.C., was published in the *Florida Administrative Register* on October 20, 2023 (Vol. 49, No. 205, p. 3944).

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

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on November 13, 2023, for an effective date of December 3, 2023. Are filed more than 90 days after the notice, but not more than 45 days after the publication of the final Notice of Change.

Sincerely,



Janet Young  
Agency Rules Coordinator