

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-7.016 Governmental Exemptions

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule 12D-7.016, F.A.C., is to reflect the update by the Federal Aviation Administration (FAA) to the definition of "fixed-base operator" as provided in FAA Order 5190.6B, Change 3.

SUBJECT AREA TO BE ADDRESSED: Update to the definition of "fixed based operator."

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 196.012, 196.199 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: September 23, 2025, at 10:00 a.m.

PLACE: 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD. If a workshop is requested in writing and not deemed unnecessary, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/847454534307834206>).

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

Published on the Department's website at floridarevenue.com/rules.