



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

February 12, 2020

Jamie L. Jackson
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Department of Revenue
Rules 12A-1.006, .0071, and .025

Dear Ms. Jackson:

This is in response to your letter dated December 13, 2019, providing comments to the above referenced rule.

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PROCEDURES COMMITTEE

Notice

Comment: Section 120.54(3)(a)1., Florida Statutes, requires the notice of proposed rulemaking to include whether "based on the statement of the estimated regulatory costs or other information expressly relied upon and described by the agency if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification." The Notice of Proposed Rule does not set forth 1) whether legislative ratification is required, and 2) what information was relied upon to reach that conclusion in the absence of a prepared SERC. Please publish a corrective notice to include this information.

Response: A Notice of Correction was published in the *Florida Administrative Register* on February 12, 2020 (Vol. 46, No. 29). A copy of the notice is included for your reference.

12A-1.006

Paragraph (2)

Comment: This subsection references "the foregoing paragraph," but as there are multiple paragraphs that precede it, a citation should be provided. Additionally, it references aircraft "(as specifically provided)," but proposed revisions strike paragraph (1)(b) that referred to aircraft. It appears this reference requires updating in light of the proposed amendments.

Paragraph (4)

Comment: This subsection references provisions once contained in paragraph (1)(b); however, since proposed revisions to this rule will strike that paragraph, it appears that further revisions are necessary to this subsection.

Paragraph (9)

Comment: Please see the comment above for rule 12A-1.006(4).

Paragraph (15)

Comment: Please see the comment above for rule 12A-1.006(4).


Subparagraph (16)(e)3.

Comment: The cross reference contained in this subparagraph requires updating in light of subsequent amendments to that rule.

Response: In reviewing the rule text alongside of the above comments, the Department has decided to withdraw the current rulemaking activities for Rule 12A-1.006, F.A.C., in order to fully address necessary revisions. A Notice of Withdrawal was published in the *Florida Administrative Register* on February 12, 2020 (Vol. 46, No. 29).

If you have any further questions, please do not hesitate to contact me.

Thank you,



Janet Young
Agency Rules Coordinator

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Notice of Change/Withdrawal

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:RULE TITLES:

12A-1.0071 Boats Temporarily Docked in Florida

12A-1.025 Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 45 No. 236, December 6, 2019 issue of the Florida Administrative Register.

The following information was inadvertently omitted from the Notice of Proposed Rule:

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and

2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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