Florida Department of Revenue Office of the Executive Director

Leon M. Biegalski Executive Director

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August 20, 2018

Ms. Jamie Jackson, Senior Attorney Joint Administrative Procedures Committee Room 680, Pepper Building 111 West Madison Street Tallahassee, FL 32399-1400

RE: Proposed Amended Rule

Dear Ms. Jackson:

At their August 14, 2018, public meeting, the Governor and Cabinet approved adoption and certification of the Department of Revenue's proposed general tax rule. The proposed rule is:

Rule 12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles

The Notice of Proposed Rule for this rule was published in the Florida Administrative Register (F.A.R.) on June 20, 2018 (Vol. 43, No. 120, pp. 2884-2886).

A Notice of Correction for Rule 12A-1.007, F.A.C. was published in the F.A.R. on July 11, 2018, (Vol. 44, No. 134, p. 3230).

The Department reviewed the proposed rule listed above and determined that the proposed rule likely will not adversely impact small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost greater than \$200,000 in the aggregate within one year after the implementation of the rule. No Statement of Estimated Regulatory Cost is required for the proposed rule. The rule does not require ratification by the Florida Legislature under section 120.541(3), F.S.

The Department requests that the Committee file its certificate with the Bureau of Administrative Code on August 28, 2018. The Department would like to file the proposed rule for final adoption with the Department of State on August 28, 2018, for an effective date of September 17, 2018. If you have any questions, please do not hesitate to contact me.

Thank you,

Kimberly Berg

Agency Rules Coordinator