



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

**Leon M. Biegalski**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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July 11, 2018

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

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Rules  
Rule 12A-1.007

Dear Ms. Jackson:

This is in response to your letter dated July 6, 2018, providing comments and requesting revisions to the above referenced rules.

**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.” Emphasis added. The published notice does not indicate the information relied upon in the absence of a prepared SERC and does not expressly states whether legislative ratification is required. Please publish a notice to correct this omission.

**Response:** The Department published a Notice of Correction in the Florida Administrative Register on July 11, 2018 (Vol. 44, No. 134, p. 3230), to address this oversight. A copy is attached for your reference.

**12A-1.007:**

**Comment:** The history section does not include the most recent revision date to this rule, January 11, 2016. Please ensure this date is included in the history section prior to the adoption of these amendments.

Response: The Department published a Notice of Change in the Florida Administrative Register on July 11, 2018 (Vol. 44, No. 134, p. 3230), to address this oversight. A copy is attached for your reference.

If you need additional information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "KBerg", with a stylized flourish at the end.

Kimberly Berg  
Agency Rules Coordinator

## Notice of Change/Withdrawal

### DEPARTMENT OF REVENUE

#### Sales and Use Tax

RULE NO.: RULE TITLE:

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

#### NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 44 No. 120, June 20, 2018 issue of the Florida Administrative Register.

These changes are in response to written comments from the staff of the Joint Administrative Procedures Committee.

The Notice of Proposed Rule should have included the following statement:

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost 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.

The history at the end of the proposed rule language should have read as follows:

History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16,\_\_\_\_\_.