



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 30, 2023

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

Attn: Jamie Jackson, Senior Attorney

RE: Florida Department of Revenue Proposed Rules

Dear Ms. Jackson:

At their September 18, 2023, public meeting, the Governor and Cabinet approved the publication of the Notices of Proposed Rules and the Department to file and certify the proposed rules for final adoption if no changes made after the meeting. The proposed rules include:

- 12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.
- 12D-16.002 Index to Forms.

The Notices of Proposed Rules for these rules were published in the *Florida Administrative Register* (F.A.R.) on October 3, 2023 (Vol. 49, No. 192, pp. 3719-3723). A hearing was scheduled but not requested.

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

The Department requests that the Committee file its certification with the Bureau of Administrative Code on November 6, 2023. The Department would like to file the proposed rules for final adoption with the Department of State on November 6, 2023, for an effective date of November 26, 2023.

Thank you,

Janet Young
Agency Rules Coordinator