



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 12, 2024

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

RECEIVED
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE
8:53 am, Jan 12 2024

Attn: Jamie Jackson, Senior Attorney

RE: Florida Department of Revenue Proposed Rules
Rule 12D-7.0155 Enterprise Zone Exemption for Child Care Facilities
Rule 12D-16.002 Index to Forms

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not changed from publication of the Notices of Proposed Rules in the *Florida Administrative Register* on December 20, 2023 (Vol. 49, No. 245, pp. 4682-4685). The notices provided that, if requested in writing, a rule hearing would be scheduled. No request was received, and no hearing was held.

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 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 pursuant to section 120.541(3), F.S.

The Department requests that the Committee file its certifications with the Administrative Code and Register on January 18, 2024. With your approval, the Department will file the proposed rules for adoption on January 18, 2024, not more than 90 days after publication of the notices, for an effective date of February 7, 2024.

Thank you,

Janet Young
Agency Rules Coordinator