



October 15, 2021

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 21, 2021, public meeting, the Governor and Cabinet approved a request to file Notices of Proposed Rules and hold a public hearing; and a request to approve filing and certifying proposed rules for final adoption if the rules remained unchanged. The proposed rules include:

- 12D-8.0065 Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications.
- 12D-16.002 Index to Forms.

A Notice of Proposed Rule for Rule 12D-8.0065, F.A.C., was published in the *Florida Administrative Register* (F.A.R.) on September 23, 2021 (Vol. 47, No. 185, pp. 4427-4428). A Notice of Correction for Rule 12D-8.0065, F.A.C., was published in the FAR on September 24, 2021 (Vol 47, No. 186, p. 4471). A Notice of Proposed Rule for Rule 12D-16.002, F.A.C., was published in the FAR on September 24, 2021 (Vol. 47, No. 186, pp. 4466-4468).

The Department did not receive a request to hold the public hearing scheduled to be held on October 15. No changes have been made to the rules or forms since the Notices of Proposed Rule and the Notice of Correction were published on September 23 and 24, 2021.

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 certificate with the Bureau of Administrative Code on October 22, 2021. The Department would like to file the proposed rule for final adoption with the Department of State on October 22, 2021, for an effective date of November 11, 2021. If you have any questions, please do not hesitate to contact me.

Thank you,

A handwritten signature in blue ink that reads "Janet L. Young". The signature is written in a cursive style with a large initial "J" and "Y".

Janet Young
Agency Rules Coordinator