



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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July 21, 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 Rule 12D-9.025, F.A.C.

Dear Ms. Jackson:

At their June 15, 2021, public meeting, the Governor and Cabinet approved the publication of the Notice of Proposed Rule and that the Department can file and certify the proposed rule for final adoption if no changes were made after the meeting.

The Notice of Proposed Rule for this rule was published in the *Florida Administrative Register* (F.A.R.) on June 23, 2021 (Vol. 47, No. 121, pp. 2867-2868) for Rule 12D-9.025, Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses. The Department received no request to hold a hearing for this rule. No comments were received by the Department. There have been no changes to the version of the rule that was published in the *Florida Administrative Register* on June 23, 2021.

The Department reviewed the proposed rule and determined that the proposed rule likely will not adversely impact small businesses, small counties, or small cities, and 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 July 28, 2021. The Department would like to file the proposed rule for final adoption with the Department of State on July 28, 2021, for an effective date of August 17, 2021. If you have any questions, please do not hesitate to contact me.

Thank you,

Janet Young  
Agency Rules Coordinator