



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

August 15, 2025

Bobby York
Program Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Bobby York:

Your adoption package for Rules 12E-1.015 and .037, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 9:09 a.m. on August 15, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is September 4, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Bobby York](#)
To: [RuleAdoptions](#)
Cc: [Janet Young](#); [Bobby York](#)
Subject: Adoption Packet for 12E-1.015 and 12E-1.037
Date: Friday, August 15, 2025 9:09:24 AM
Attachments: [image001.png](#)
[image003.png](#)
[Adoption Package 12E-1.pdf](#)
[Rule text 12E-1.015 and 12E-1.037.doc](#)

EMAIL RECEIVED FROM EXTERNAL
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

The following Department of Revenue Rules are presented for certification:

- 12E-1.015 (*Repeal*)
- 12E-1.037

Please see the attached PDF of the certification packet and a Word document with the rule text.

Thank you,

Bobby York

Program Rules Coordinator
CSP | Procedures, Rules and Forms
Florida Department of Revenue
(850) 617-8037
bobby.york@floridarevenue.com

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President



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DANIEL PEREZ
Speaker



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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency: Child Support Program
Rule No(s): 12E-1.015, .037
File Control No: 196360

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 8/15/2025

This certification expires after: 8/22/2025

Certifying Attorney: Jamie Jackson

NOTE:

- ☐ *The above certified rules include materials incorporated by reference.*
- ☒ *The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 15, 2025

Ms. Alexandra Leijon, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12E-1.015 (*Repeal*)
12E-1.037

The following persons may be contacted regarding these rule certifications:

Bobby York 850-617-8037 Bobby.York@floridarevenue.com

Florida Department of Revenue
Building Two, Room 4464
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Bobby York /for

Janet Young
Agency Rules Coordinator

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

[XX] (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

[XX] (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

[XX] (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and

[XX] (a) Are filed not more than 90 days after the notice; or

[] (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

[] (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

[] (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

[] (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

[] (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

[] (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

[] (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

[] (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12E-1.015

12E-1.037

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel

Title

5
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

None

Rules covered by this certification:

Rule 12E-1.015, F.A.C.

Rule 12E-1.037, F.A.C.



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
REPEALING RULE 12E-1.015
AMENDING RULE 12E-1.037

The following rule is hereby repealed.

12E-1.015 Reciprocity Requests.

(1) Declarations of reciprocity issued by the Florida Attorney General and the United States are hereby incorporated by reference.

(2) Declarations of reciprocity have been established with:

(a) Australia (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02547>)

(b) Austria (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02548>)

(c) Bermuda (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02549>)

(d) Canada:

1. Province of Alberta (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02550>)

2. Province of British Columbia (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02552>)

3. Province of Manitoba (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02553>)

4. Province of New Brunswick (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02555>)

5. Province of New Foundland/Labrador (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02561>)

6. Province of Northwest Territories (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02563>)

7. Province of Nova Scotia (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02565>)

8. Province of Nunavut (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02566>)

9. Province of Ontario (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02568>)

10. Province of Saskatchewan (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02569>)

11. Province of Yukon Territory (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02570>)

12. Province of Prince Edward Island (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02573>)

13. Province of Quebec (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02605>)

(e) Czech Republic (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02574>)

(f) El Salvador (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02576>)

(g) Finland (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02577>)

(h) Fiji (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02578>)

(i) France (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02579>)

(j) Germany (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02580>)

(k) Hungary (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02582>)

(l) Ireland (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02584>)

(m) Israel (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02585>)

(n) Jamaica (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02586>)

(o) Netherlands (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02587>)

(p) Norway (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02588>)

(q) Poland (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02589>)

(r) Portugal (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02590>)

(s) Slovak Republic (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02591>)

(t) South Africa (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02592>)

(u) Sweden (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02604>)

(v) Switzerland (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02593>)

(w) United Kingdom of Great Britain and Northern Ireland (effective 05/13)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-02594>)

Rulemaking Authority 409.2557(3) FS. Law Implemented 88.1011(19)(b) FS. History—New 6-17-92, Amended 7-20-

12E-1.037 Notification to Withhold Support from Reemployment Assistance.

(1) No change.

(2) Data exchange with the Florida Department of Commerce ~~Economic Opportunity~~.

(a) The Department receives data files periodically from the Florida Department of Commerce ~~Economic Opportunity~~ and compares the reemployment assistance (formerly known as unemployment compensation) applicant information on the files to its own records of parents who owe support obligations and parents against whom the Department is seeking to establish a support obligation.

(b) If a name and social security number on a data file matches with a parent who has an open case in the Department's records, the Department adds the reemployment assistance information from the file to the parent's child support case record.

(c) No change.

(3) Notifying the Florida Department of Commerce ~~Economic Opportunity~~ of the withholding percentage.

(a) through (b) No change.

(4) Maximum withholding percentage.

(a) The Department limits the reemployment assistance withholding percentage reported ~~it reports~~ to the Florida Department of Commerce ~~Economic Opportunity~~ to no more than 40 percent per support order or a total of 50 percent of a parent's reemployment assistance.

~~(b) When a parent has more than one support order requiring withholding from reemployment assistance, the Department adds the withholding percentages from each of the orders and reports the combined withholding percentage to the Florida Department of Commerce ~~Economic Opportunity~~. If the combined withholding percentage exceeds 50 percent, the Department reports 50 percent as the withholding percentage. For example, if the parent has two support orders that each require withholding from reemployment assistance at a rate of 40 percent (totaling 80 percent), the Department reports 50 percent to the Florida Department of Commerce as the parent's withholding percentage. For example, if a parent has two orders that each require withholding 20 percent from reemployment assistance, the total combined withholding percentage the Department reports for the parent is 40 percent.~~

2. When a parent has more than one support order requiring withholding from reemployment assistance and the

~~combined withholding percentage exceeds 50 percent, the Department reports 50 percent as the withholding percentage. For example, if the parent has two support orders that each require withholding from reemployment assistance at a rate of 40 percent (totaling 80 percent), the Department reports 50 percent to the Department of Economic Opportunity as the parent's withholding percentage.~~

(5) Refunding collections that exceed the support obligation.

(a) No change.

(b) In addition to refunding excess withholding amounts, the Department will ~~shall~~ calculate an adjusted withholding percentage that does not exceed the parent's support obligation and notify the Florida Department of Commerce ~~Economic Opportunity~~ of the adjusted withholding percentage.

(c) If a subsequent reemployment assistance collection is withheld that exceeds the total support obligation as described in paragraph (5)(a), before the Florida Department of Commerce ~~Economic Opportunity~~ implements the adjusted withholding percentage, the Department will ~~shall~~ promptly refund the excess amount to the parent.

(6) through (7) No change.

~~(8) Payment receipts. The Department shall provide either parent with a record of reemployment assistance withholding collections upon request.~~

~~(8)(9) Bankruptcy. If the parent who owes support files bankruptcy, the withholding of current support from reemployment assistance may continue and is unaffected by the bankruptcy filing. When a Chapter 11, 12, or 13 bankruptcy case is filed for a parent who owes a support obligation and the Department receives the first reemployment assistance withholding collection before a bankruptcy plan is confirmed, withholding support from the parent's reemployment assistance continues until the bankruptcy plan is confirmed.~~

Rulemaking Authority 409.2557 FS. Law Implemented 409.2557, 443.051 FS. History—New 9-19-17, Amended

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
REPEALING RULE 12E-1.015
AMENDING RULE 12E-1.037

SUMMARY OF PROPOSED RULES

The proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), removes the obsolete incorporation by reference of the declarations of reciprocity established between other countries.

The proposed amendments to Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and that the amount of child support withheld is not affected when a parent owing child support files bankruptcy. The proposed amendment reflects that the Department limits the reemployment assistance withholding percentage reported to no more than 40 percent per support order or a total of 50 percent of a parent's reemployment assistance and that the Department no longer provides parents a record of reemployment assistance withholding collections. The proposed amendments also reflect the agency name change from the Florida Department of Economic Opportunity to the Florida Department of Commerce.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), is necessary to remove an obsolete rule that implemented a statute that no longer exists. The proposed amendment to Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), is necessary to clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and the Department's actions when the parent who owes support and receives reemployment assistance files bankruptcy.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on May 19, 2025 (Vol. 51, No. 97), to advise the public of the draft repeal of Rule 12E-1.015, F.A.C., and the draft changes to Rule 12E-1.037, F.A.C., and to provide that, if requested in writing, and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request has been received, and no workshop has been held. No written comments have been received by the Department.

SUMMARY OF PUBLIC MEETING

JUNE 10, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 10, 2025, and approved the publication of the Notice of Proposed Rule for the repeal of Rule 12E-1.015, F.A.C., and the draft changes to Rule 12E-1.037, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(c)1., F.S., if the substance of these rules remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(c)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on June 3, 2025 (Vol. 51, No. 107.)

SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on June 25, 2025 (Vol. 51, No. 123), to advise the public of the proposed changes to Rules 12E-1.015 and 12E-1.037, F.A.C. The notice also provided that, if requested in writing, a public hearing would be held. No request to hold a rule hearing was received. No comments were received.