



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 15, 2021

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

Attn: Jamie Jackson, Senior Attorney

RE: Department of Revenue Rules 12E-1.008,.012, .023, 028, .030, .031, .036 and .039

Dear Ms. Jackson:

This is in response to your letter October 7, 2021, providing comments to the above-referenced proposed rules and the Department's responses.

Comment 12E-1.028(13)(b): This paragraph proposes to incorporate the agreement entered by a financial institution with the federal Office of Child Support Enforcement for participation in the FAST Levy program. Does the Department receive, process, or otherwise take actions on the content of this application? Please review and advise as to the necessity of incorporation of this form.

DOR Response: Yes. When notified by a financial institution or the federal Office of Child Support Enforcement that a financial institution has completed the federal Agreement to Receive Electronic Lien/Levy Notices (FAST Levy Financial Institution Profile Form), the Department engages with the financial institution to enter into a memorandum of understanding to allow the financial institution to participate in FAST Levy.

Comment 12E-1.039: Law Implemented. Please review whether section 409.2561, Florida Statutes, should be cited as a law implemented by the content of this rule.

DOR Response: Upon review, we do not believe section 409.2561, Florida Statutes, should be cited as a law implemented. That section addresses the provision of IV-D services when there is an assignment of support rights in effect (Title IV-A cash assistance and Title IV-E foster care payments). An application for services is not required or needed in those cases as the Department begins providing services based upon a referral from the Department of Children and Family Services.

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If you need additional information or have additional questions or comments, please do not hesitate to contact me.

Sincerely,

Bobby York /for

Janet Young
Agency Rules Coordinator