Florida Department of Revenue Office of the Executive Director

Jim Zingale Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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April 19, 2022

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-1.021, .032, .036, .039, and .040

Dear Ms. Jackson:

This is in response to your letter April 7, 2022, providing comments to the above-referenced proposed rules and the Department's responses.

Enclosed is a copy of the Notice of Correction published in the Florida Administrative Register on April 18, 2022, to correct the proposed rule development dates for Rules 12E-1.036, .039, and .040, F.A.C.

Also enclosed is a copy of the rule text with Department of State hyperlinks inserted in 12E-1.021(1) and 12E-1.032(5)(g) for incorporated materials. The links will be included when the rule is adopted and certified.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Janet Young

Agency Rules Coordinator

Bobby York Ifor

Attachments