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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

April 6, 2022

Ms. Janet Young
Agency Rules Coordinator
Department of Revenue
Post Office Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue
Rules 12D-18.003 and .005**

Dear Ms. Young:

I have reviewed the above-referenced rules and offer the following comment for your consideration and response:

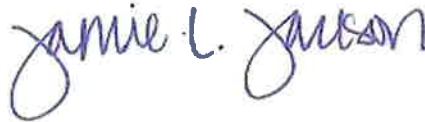
- 12D-18.003(1)(b):** Section 197.3632(3)(a), F.S., states that a local government shall publish notice of its intent to use the uniform method for collecting such assessment "weekly in a newspaper of general circulation..." Although chapter 2021-17, L.O.F., amended certain other statutes within this chapter to reference chapter 50, F.S., this statute was not included. Amended rule language removes the general circulation requirement. *See* § 120.52(8)(c), Fla. Stat. (2021). Please review and advise.
- 12D-18.003(3)(c):** Please correct the citation to section 50.051, F.S.
- 12D-18.005(2)(b):** Section 197.3632(4)(b), F.S., states that a local government shall publish notice of its hearing at least 20 days prior to the hearing by "publication in a newspaper generally circulated within each county contained in the boundaries of the local government." Although chapter 2021-17, L.O.F., amended certain other statutes within this chapter to reference chapter 50, F.S., this statute was not included. Amended rule language removes the general circulation requirement. *See* § 120.52(8)(c), Fla. Stat. (2021). Please review and advise.

DEPT. OF REVENUE
EXECUTIVE DIRECTOR'S OFFICE
TALLAHASSEE, FL
2022 APR 14 AM 8:14
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Ms. Janet Young
April 6, 2022
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If you have questions, please do not hesitate to contact me. Otherwise, I look forward to your written response.

Sincerely,

A handwritten signature in blue ink that reads "Jamie L. Jackson". The signature is written in a cursive style with a large initial "J" and a distinct "L" and "J" in the middle and end respectively.

Jamie L. Jackson
Chief Attorney

JLJ:tf #186467 #186468

THE FLORIDA LEGISLATURE

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