Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 13, 2026

Jamie Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1400

RE: Florida Department of Revenue Proposed Rules
Notice of Change, Rule 12D-19.005, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule amendment for Rule 12D-19.005, F.A.C., published in the September 30, 2026 (Volume 52, Number 190) edition of the *Florida Administrative Register*.

A Notice of Change was published in the November 13, 2026 (Volume 52, Number 221) edition of the *Florida Administrative Register* to amend the rule text for Rule 12D-19.005, F.A.C.

If you have need additional information, please do not hesitate to contact me (850)717-6079.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments