Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

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October 28, 2026

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

RE: Florida Department of Revenue Proposed Rules
12D-9.009, F.A.C., Role of Legal Counsel to the Board
12D-9.013, F.A.C., Organizational Meeting of the Value Adjustment Board
12D-9.015, F.A.C., Petition; Form and Filing Fee

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not been substantively changed from the proposed rule amendments published in the *Florida Administrative Register* on September 30, 2026 (Vol. 52, No. 190, pp. 4238-4240).

The Department reviewed the proposed rules listed above and determined that the proposed rules likely will not have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of $200,000 within one year. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do not require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on November 4, 2026, for an effective date of November 24, 2026. These rules are filed not more than 90 days after the notice.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator