

FLORIDA DEPARTMENT OF REVENUE
RULE DEVELOPMENT WORKSHOP

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DATE: August 15, 2024
TIME: Commenced at 9:00 a.m.
Concluded at 9:10 a.m.
REPORTED BY: JULIE CULVER
Notary Public in and for
The State of Florida at
Large

For the Record Reporting, Inc.
1500 Mahan Drive, Suite 140
Tallahassee, Florida 32308

1 COMMITTEE MEMBERS PRESENT:

2 Brinton Hevey

3 COUNSEL MEMBERS PRESENT:

4 Jacek Stramski

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8 CERTIFICATE OF REPORTER:

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P R O C E E D I N G S

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2 MR. HEVEY: Good morning. My name is Brinton
3 Hevey. I am the departmental project
4 administrator with the Department, Office of
5 Technical Assistance.

6 And I will be leading today's workshop.
7 Today is August 15, 2024.

8 And this is a public rule development
9 workshop held pursuant to Section 120.54(3) of the
10 Florida Statutes to discuss the proposed
11 amendments to Rule 12-6.003 titled *Protest of*
12 *Notices of Proposed Assessments Issued by the*
13 *Department Which Results from an Audit.*

14 The notice of rule development for this rule
15 was published in the August 1, 2024 edition of the
16 *Florida Administrative Registry*, Volume 50, No.
17 150.

18 MR. STRAMSKI: Good morning. My name is
19 Jacek Stramski. I am an executive senior attorney
20 with the Office of General Counsel with the
21 Department of Revenue. I will also be here to
22 provide assistance and answering any questions
23 regarding the rule.

24 MR. BRINTON: After I go over information
25 regarding the workshop and webinar, I will provide

1 a summary of the proposed amendments to Rule
2 12-6.003. We will then open the floor for any
3 questions or comments regarding the proposed rule
4 text.

5 This workshop is taking place both in person
6 and via webinar. Anyone attending this workshop
7 via webinar and experiences technical
8 difficulties, please use the chat option to send
9 us a message.

10 As with other Department of Revenue rules,
11 workshops, and hearings, we do have a court
12 reporter present to record this rule development
13 workshop. Before asking a question or providing a
14 comment, participants will need to state their
15 name and whom they represent. Please, spell your
16 first and last name for the first time that you
17 speak during a workshop. The court reporter is
18 participating remotely, so we ask that meeting
19 participants state their name each time they
20 speak.

21 For reference, the draft rule is available on
22 the Department's proposed rule web page at
23 floridrevenue.com/rules. Select the general tax
24 proposed rules drop down at the bottom of the page
25 and then select Rule 12-6 under the heading

1 *Departmental.*

2 Currently, all webinar participants are muted
3 to avoid accidental background noises or
4 interruptions. We will unmute participants if
5 they have a comment or question. To let our staff
6 know that you would like to speak during the
7 webinar, participants should raise their hand
8 during the -- using the icon on the grab tab to
9 the left of the control panel. Staff will call
10 participants when it is their turn to speak. If
11 you do not wish to speak, please, send your
12 question or comment, along with whom you
13 represent, using the chat option. And staff will
14 read -- will state your name and read your
15 question or comment out loud. Please, remember to
16 hold any questions or comments until the
17 explanation is completed. All comments received
18 during the workshop will be recorded by the court
19 reporter.

20 The proposed amendments to Rule 12-6.003 FAC
21 titled *Protest of Notices of Proposed Assessments*
22 *Issued by the Department Which Result from an*
23 *Audit* is to remove the term assessment in the rule
24 when referring to a notice of proposed assessment
25 and to clarify when a proposed assessment for

1 which a written protest is filed with the
2 Department becomes a final assessment.

3 We will now open the floor for any questions
4 or comments regarding the amendments to Rule
5 12-6.003.

6 (NO RESPONSE.)

7 MR. BRINTON: Are they unmuted? Yeah,
8 evidently someone raised their hand to speak. Go
9 ahead and unmute, if you would like.

10 (NO RESPONSE.)

11 MR. BRINTON: Any follow up on that? If you
12 are trying to speak we obviously aren't hearing
13 you. So we apologize, if that is a technical
14 difficulty on our end. You are able to submit
15 comments -- written comments, if you would like.

16 It doesn't appear that anyone else is trying
17 to speak at this time. So at this point, we will
18 go ahead and close the workshop. If anyone would
19 like to submit written comments, remembering that
20 they become public record, please do so by close
21 of business Friday, August 23, 2024. Comments
22 maybe submitted via e-mail at
23 rulecomments@floridarevenue.com.

24 On behalf of the Department, I thank you for
25 participating with the workshop. Your

1 participation is very helpful during the rule
2 promulgation process. This concludes the rule
3 development workshop.

4 (WHEREUPON, THE MEETING WAS CONCLUDED AT 9:10
5 A.M.)

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CERTIFICATE OF REPORTER

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STATE OF FLORIDA)
COUNTY OF LEON)

I, JULIE CULVER, certify that I was authorized to and did stenographically report the remote proceedings of the rule development workshop. The transcript is a true and complete record of my stenographic notes to the best of my ability within the limits and quality of the audio for the remote proceedings.

I further certify that I am not a relative, employee, attorney, or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the action.

DATED this 15th day of August, 2024.

Julie Culver

JULIE CULVER, Court Reporter

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