

From: [Brinton Hevey](#)
To: [Brown, French](#)
Cc: [RuleComments](#)
Subject: RE: Proposed Rule 12A-1
Date: Friday, August 8, 2025 12:48:56 PM
Attachments: [image002.png](#)
[image003.png](#)

Good afternoon,

Thank you for providing your comments. We will review the comments and address them during the rulemaking process.

Thanks again,
Brinton



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From: Brown, French <fbrown@joneswalker.com>
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Subject: Proposed Rule 12A-1

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Good day,

I have found what appear to be potential technical errors in the draft rule, which the Department may wish to consider:

Pg 3; 12A-1.008(1)(d) – It appears that “purchase” may have inadvertently been removed as Rule 12A-1.044(4) provides for the taxability regarding the purchase and lease of vending machines.

Pg 7; 12A-1.044(5) – It appears the new (5) needs to be underlined. It also appears that there is a substantial amount text missing between what was the first example (formerly (6)(a), now (5)(a) and the third example (formerly (6)(c), now (5)(b)). I assume the whole of (5)(b) was intended to be removed.

Page 33; 12A-1.117(1)(h) – The definition of remote sale contains a reference to “this emergency rule.”

Page 38; 12A-1.117(20) – The Department may wish to consider removing the first “Rentals” in this subsection.

Thank you,

H. French Brown IV

Partner

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