

From: [Kenneth Briscoe](#)
To: [RuleComments](#)
Subject: Comments on Proposed Rules 12-26.001, 12-26.002, 12-26.003, 12-26.004, and 12-26.008, F.A.C.
Date: Wednesday, October 14, 2026 17:34:54

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Dear Agency Rules Coordinator,

I am writing to submit comments on the Department's proposed amendments to Rules 12-26.001, 12-26.002, 12-26.003, 12-26.004, and 12-26.008, F.A.C., published on September 30, 2026, in the Florida Administrative Register.

I am Kenneth W. Briscoe Jr., founder of SUT Consulting LLC. As a former state sales and use tax auditor in Virginia and Texas, I advise owners and developers of affordable housing developments on applications for sales and use tax refunds under section 212.08(5)(u), Florida Statutes, using Form DR-26AH. Having previously requested a rule development workshop on these issues, I appreciate the opportunity to submit these written comments:

1. 30-Day Notice Provisions (Rules 12-26.003(4) and 12-26.004(2)(a)): I support establishing a defined notice period and standardizing the definition of "receipt." To make this process effective, the rule should require every notice to specifically and completely identify each deficiency and the exact action required to cure it, preventing serial notices and delays.
2. Cure Mechanism and Filing Dates: Proposed Rule 12-26.003(4) states that an incomplete application "will not be considered filed." For Form DR-26AH applicants facing a strict six-month deadline from substantial completion, minor omissions could lead to an unintended forfeiture. I respectfully request that the Department clarify that a timely submitted application that is cured within the 30-day window retains its original receipt date for purposes of section 215.26 and interest provisions.
3. "Sufficient Information" Definition and Checklists: Technical defects in general contractor sworn statements can put refund claims at risk late in the filing period. I recommend adding form-specific completeness checklists for Forms DR-26S, DR-26AH, and DR-26PW. Clearly defining requirements in advance ensures applicants can meet the completed-application standard in proposed Rule 12-26.004(3)(a).
4. 90-Day Review Structure and Department Timelines (Rule 12-26.004(3)): I support the clarified 90-day review period and weekend/holiday extension rules. Additionally, the rule should specify that if the Department fails to issue a deficiency notice within 30 days, that delay will not toll or postpone the running of the 90-day interest period.
5. Discretionary Sales Surtax Instructions (Rule 12-26.008): Regarding the preliminary draft on surtax treatment, I request adding a step-by-step worked example to the Form DR-26AH instructions. Illustrating the surtax computation and the per-item limitation would reduce errors and ensure consistent claim submissions.

Thank you for considering these comments. I respectfully ask the Department to incorporate these clarifications into the final rules and form instructions. Please feel free to contact me if you have any questions or require additional information.

Respectfully,

Kenneth W. Briscoe Jr.

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