



Florida Department of Revenue
Office of the Executive Director

Leon M. Biegalski
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 12, 2018

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

RE: Proposed Amended Rule
Rule 12-19.002 – Large Currency Transaction Reports Required
Rule 12A-1.007 – Aircraft, Boats, Mobile Homes, and Motor Vehicles
Rule 12A-1.087 – Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes
Rule 12A-19.100 – Public Use Forms
Rule 12B-8.003 – Tax Statement; Overpayments
Rule 12C-1.013 – Adjusted Federal Income Defined
Rule 12C-1.051 – Forms

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JOHN W. BIEGALSKI
PROCEEDINGS COMMISSIONER

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 been changed from the proposed rule amendments published in the Florida Administrative Register. The Notice of Proposed Rule for Rule 12A-1.007, F.A.C. was published on June 20, 2018 (Vol. 44, No. 120, pp. 2884-2885). The Notice of Proposed Rule for the remaining rules was published on September 14, 2018 (Vol. 44, No. 180, pp. 4199-4224).

A Notice of Change to Rule 12-19.002, F.A.C., was published in the Florida Administrative Register on November 7, 2018 (Vol. 44, No. 218, p. 5130).

A Notice of Correction for Rule 12A-1.007, F.A.C. was published in the Florida Administrative Register on July 11, 2018, (Vol. 44, No. 134, p. 3230).

A Notice of Change to Rule 12A-1.087, F.A.C., was published in the Florida Administrative Register on November 6, 2018 (Vol. 44, No. 217, p. 5104).

A Notice of Change to Rule 12A-19.100, F.A.C. was published in the Florida Administrative Register on November 8, 2018 (Vol. 44, No. 219, p. 5156).

A Notice of Change to Rule 12B-8.003, F.A.C. was published in the Florida Administrative Register on November 8, 2018 (Vol. 44, No. 219, pp. 5156-5157).

A Notice of Change to Rule 12C-1.013, F.A.C., was published in the Florida Administrative Register on November 6, 2018 (Vol. 44, No. 217, p. 5105).

A Notice of Change to Rule 12C-1.051, F.A.C., was published in the Florida Administrative Register on November 6, 2018 (Vol. 44, No. 217, p. 5105).

The Department reviewed the proposed rule listed above and determined that the proposed rule likely will not adversely impact small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost greater than \$200,000 in the aggregate within one year after the implementation of the rule. No Statement of Estimated Regulatory Cost is required for the proposed rule. The rule does not require ratification by the Florida Legislature under section 120.541(3), F.S.

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on December 19, 2018, for an effective date of January 8, 2019. These rules are being filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule. The final public hearing for these rules was held on December 4, 2018.

Sincerely,



Kimberly Berg
Agency Rules Coordinator

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