



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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September 26, 2022

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, Amendments, and Repeals

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 changed from the proposed rule amendments published in the *Florida Administrative Register* on August 24, 2022 (Vol. 48, No. 165, pp. 3394-3416).

The Department reviewed the proposed rules listed below and determined that the proposed rules will not likely 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 1 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.

<u>Chapter 12-24</u>	<u>Payment of Taxes and Submission of Returns by Electronic Means;</u>
	<u>Taxpayer Recordkeeping and Retention Requirements</u>
12-24.002	Definitions
12-24.003	Requirements to File or to Pay Taxes by Electronic Means
<u>Chapter 12A-1</u>	<u>Sales and Use Tax</u>
12A-1.097	Public Use Forms
<u>Chapter 12A-16</u>	<u>Rental Car Surcharge</u>
12A-16.008	Public Use Forms
<u>Chapter 12B-4</u>	<u>Documentary Stamp Tax</u>
12B-4.003	Public Use Forms
<u>Chapter 12B-5</u>	<u>Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural</u>
	<u>Gas Fuel</u>
12B-5.150	Public Use Forms
<u>Chapter 12B-6</u>	<u>Gross Receipts Tax</u>
12B-6.005	Payment of Tax; Reports; Public Use Forms

Chapter 12B-7

12B-7.008

12B-7.026

12B-7.031

Severance Taxes, Fees, and Surcharges

Public Use Forms

Public Use Forms

Public Use Forms

Chapter 12B-8

12B-8.003

Insurance Premium Taxes, Fees and Surcharges

Tax Statement; Overpayments

Chapter 12C-1

12C-1.0198

12C-1.051

Corporate Income Tax

Internship Tax Credit Program

Forms

The Department of Revenue will file the proposed rules, amendments, and repeals for certification with the Department of State on October 6, 2022, for an effective date of January 1, 2023. These rules are filed not more than 90 days after the notice. The final public hearing for these rules was held on August 23, 2022, during a regular meeting of the Governor and Cabinet.

Sincerely,



Janet Young  
Agency Rules Coordinator