



**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

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2018 DEC 12 AM 9:30  
JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

Attn: Jamie Jackson, Senior Attorney

- RE: Florida Department of Revenue Proposed Rule Amendments
- Rule 12-3.0017 – Adoption of Materials that Contain Departmental Procedures*
  - Rule 12-19.004 – Penalties for Failure to Comply*
  - Rule 12-26.008 – Public Use Forms*
  - Rule 12-29.001 – Scope*
  - Rule 12-29.002 – Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment*
  - Rule 12-29.003 – Florida Tax Credit Scholarship Program; Applications*
  - Rule 12A-1.0143 – Manufacturing & Spaceport Investment Incentive Program Tax Refunds (Repeal)*
  - Rule 12A-1.070 – Leases and Licenses of Real Property; Storage of Boats and Aircraft*
  - Rule 12A-1.097 – Public Use Forms*
  - Rule 12A-15.014 – Transition Rule*
  - Rule 12B-5.150 – Public Use Forms*
  - Rule 12B-7.008 – Public Use Forms*
  - Rule 12B-7.031 – Public Use Forms*
  - Rule 12C-1.0155 – Sales Factor for Apportionment*
  - Rule 12C-1.0191 – Capital Investment Tax Credit Program*
  - Rule 12C-1.034 – Special Rules Relating to Estimated Tax*

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 September 14, 2018 (Vol. 44, No. 180, pp. 4199-4224).

The Department reviewed the proposed rules listed above, and determined that the proposed rules likely will not 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.

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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