



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

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. 3396-3401 and 3413-3416).

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.

Chapter 12A-1

12A-1.005

12A-1.059

12A-1.087

Sales and Use Tax

Admissions

Fuels

Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes

Chapter 12C-1

12C-1.013

12C-1.042

Corporate Income Tax

Adjusted Federal Income Defined

Methods of Accounting

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 October 26, 2022. 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