



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 3, 2026

Jamie Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1400

RE: Florida Department of Revenue Proposed Rules
Notice of Change, Rules in Chapter 12D-9, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule amendment for Rules 12D-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, F.A.C., published in the March 10, 2026 (Volume 52, Number 47) edition of the *Florida Administrative Register*.

A Notice of Change was published in the August 3, 2026 (Volume 52, Number 149) edition of the Florida Administrative Register to amend the rule text for Rules 12D-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, F.A.C.

If you have need additional information, please do not hesitate to contact me (850)717-6079.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments