

From: [Brown, French](#)
To: [RuleComments](#)
Cc: [Brinton Hevey](#); [McGinn, Daniel](#); [Martha Gregory](#)
Subject: FW: [EXTERNAL] Newly published information on FLRules.org
Date: Monday, May 4, 2026 09:22:35

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Good morning. We have clients with an interest in the Department's changes to the amusement machine forms. Please consider this a request that the Department provide a copy of the preliminary form changes, once available, and also that the Department conduct a rule development workshop.

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From: fl-rules@dos.state.fl.us <fl-rules@dos.state.fl.us>
Sent: Monday, May 4, 2026 12:16 AM
To: Brown, French <fbrown@joneswalker.com>
Subject: [EXTERNAL] Newly published information on FLRules.org

Dear French Brown:

Information matching your search profile 'Revenue' has been published on FLRules.com:
Click the following to view:

Notice of Development of Rulemaking

Department: Department of Revenue

Division: Sales and Use Tax, Surtax, Surcharge, and Fees; Communications Services Tax

Rule No.: 12A-1.097

Purpose: The purpose of the draft amendments to Rule 12A-1.097, F.A.C., (Public Use Forms) is to adopt, by reference, revisions to form DR-18, Application for Amusement Machine Certificate, form DR-18N, Application for Amusement Machine Certificate, General Information and Instructions, form DR-18R, Amusement Machine Certificate Renewal Application, and form DR-18RS, Amusement Machine Certificate Renewal Application Second Notice, that are used to administer the registration of coin-operated amusement machines, to state that the registration of amusement machines does not authorize the operation or possession of any machine that is unlawful under chapter 849, F.S., and to include an attestation acknowledgment that the operator is registering machines which offer only games of skill and do not use mechanical slot reels, video depictions of slot reels, or the representation of any casino, banking card game, or bingo game, to three of the forms.

https://www.flrules.org/gateway/View_Notice.asp?id=30847957

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