



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 18, 2025

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 Rules Proposed Rule Amendments Ch. 12-10, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rules, including the Notice of Proposed Rule, published in the December 18, 2025 (Volume 51, Number 244), edition of the *Florida Administrative Register*, the Rule Summary, the Facts and Circumstances Justifying Proposed Rules, the Federal Comparison Statement, Summary of Rule Development Workshop, and Summary of Public Meeting.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

The attached documents are for the following Florida Department of Revenue Rules:

Chapter 12-10

- Rule 12-10.006, F.A.C., Distribution to Units of Local Government
- Rule 12-10.008, F.A.C., Administration
- Rule 12-10.009, F.A.C., Wire Deposit of Revenue Sharing Funds (*Repeal*)

[illegible]

Section II

Proposed Rules

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-10.006	Distribution to Units of Local Government
12-10.008	Administration
12-10.009	Wire Deposit of Revenue Sharing Funds

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-10.006, F.A.C. (Distribution to Units of Local Government), is to remove unnecessary provisions regarding the withholding of funds for failure to meet the requirements of section 200.065, F.S., provided in section 218.23(1), F.S.

The purpose of the proposed amendments to Rule 12-10.008, F.A.C., is to remove obsolete or unnecessary provisions regarding the deposit of funds received according to sections 206.605(1), 210.20(2), and 199.292(3), F.S., and the unnecessary recitation of the provisions of section 218.26, F.S., regarding the annual apportionment factors and schedule of equal monthly payments to local governments. The rule title is updated to “Apportionment for Municipalities Located in More Than One County” to reflect the remaining rule provisions.

The purpose of the proposed repeal of Rule 12-10.009, F.A.C. (Wire Deposit of Revenue Sharing Funds), is to remove an obsolete rule regarding the transfer of revenue sharing funds to counties and municipalities by wire deposit.

SUMMARY: The proposed amendments to Rules 12-10.006 and 12-10.008, F.A.C., and the repeal of 12-10.009, F.A.C., remove unnecessary provisions and recitation of the statutes, update the title of a rule, and remove an obsolete rule regarding the wire transfer of funds.

SUMMARY OF STATEMENT OF ESTIMATED
REGULATORY COSTS AND LEGISLATIVE
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 218.26(1) FS.

LAW IMPLEMENTED: 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-10, FLORIDA ADMINISTRATIVE CODE
STATE REVENUE SHARING
AMENDING RULES 12-10.006 AND 12-10.008
REPEALING 12-10.009

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12-10.006 and 12-10.008, F.A.C., and the repeal of 12-10.009, F.A.C., removes unnecessary provisions and recitation of the statutes, updates the title of a rule, and removes an obsolete rule regarding the wire transfer of funds.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12-10.006, F.A.C. (Distribution to Units of Local Government), is to remove unnecessary provisions regarding the withholding of funds for failure to meet the requirements of section 200.065, F.S., provided in section 218.23(1), F.S.

The purpose of the proposed amendments to Rule 12-10.008, F.A.C., is to remove obsolete or unnecessary provisions regarding the deposit of funds received according to sections 206.605(1), 210.20(2), and 199.292(3), F.S., and the unnecessary recitation of the provisions of section 218.26, F.S., regarding the annual apportionment factors and schedule of equal monthly payments to local governments. The rule title is updated to “Apportionment for Municipalities Located in More Than One County” to reflect the remaining rule provisions.

The purpose of the proposed repeal of Rule 12-10.009, F.A.C. (Wire Deposit of Revenue Sharing Funds), is to remove an obsolete rule regarding the transfer of revenue sharing funds to counties and municipalities by wire deposit.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2823), to advise the public of the draft changes to Rules 12-10.006 and 12-10.008, F.A.C., and to the draft repeal of 12-10.009, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request for a workshop was received by the Department and no workshop was held. No written comments were received.

SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2025, and approved the publication of the Notice of Proposed Rule for Rules 12-10.006, 12-10.008, and 12-10.009, F.A.C., as well as approval to file and certify with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 10, 2025 (Vol. 51, No. 238).