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

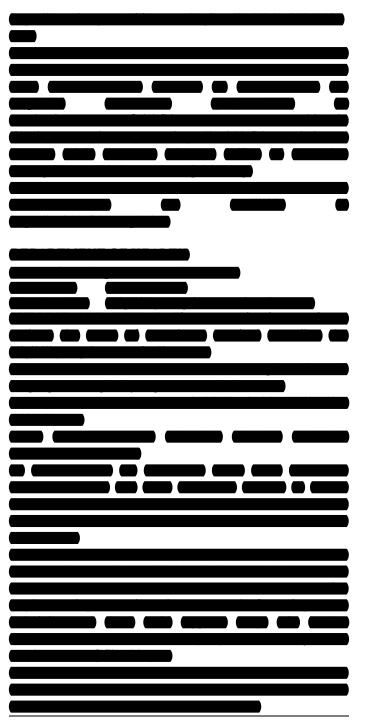
Jereng Polet

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)



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.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Tuesday, January 13, 2026, at 10:00 a.m. PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-10.006 Distribution to Units of Local Government.

After the calculation of the apportionment factor as specified in Section 218.245, F.S., all receipts available are to be distributed according to the following procedures:

- (1) The apportionment factor for each eligible unit of local government is applied to the <u>D</u>department's estimate of all receipts available to determine each unit's entitlement from the respective trust fund.
- (2) Revenue shared with eligible units or ineligible units of local government <u>is shall be</u> adjusted so that no eligible unit or ineligible unit <u>receives</u> <u>shall receive</u> less funds than its guaranteed entitlement or minimum entitlement, respectively.
- (3) After making the adjustment as required by subsection (2) above, the sum of the guaranteed and minimum entitlements is subtracted from the estimate of all receipts available. The remaining funds are shall be distributed according to a pro rata basis determined by the ratio of total dollars of all eligible units whose entitlements exceed their guaranteed entitlements, to the total receipts remaining after subtracting the sum of the guaranteed and minimum entitlements.
- (4) The portion of revenue sharing funds which would otherwise be distributed to a unit of local government which has not properly certified compliance with, or has otherwise failed to meet the requirements of Section 200.065, F.S., shall be deposited in the General Revenue Fund for that fiscal year. Rulemaking Authority 218.26(1) FS. Law Implemented 218.21(9), (10), 218.215, 218.23(6), (7), 218.245(1), (2) 218.25, 218.26 FS. History—New 3-8-82, Amended 7-8-82, Formerly 12-10.06, Amended

11-1-98,___.

12-10.008 <u>Apportionment for Municipalities Located in</u> More Than One County <u>Administration</u>.

The apportionment factor for a municipality whose area is coincident with the area of more than one county is calculated as follows:

- (1) The department will receive funds pursuant to Section 206.605(1) (8th cent motor fuel), Section 210.20(2) (cigarette tax), and Section 199.292(3), F.S. (intangible tax); and deposit same to the respective revenue sharing trust funds. Based upon the estimated funds available and the calculation of the apportionment factors, the department will establish a schedule of equal monthly payments to be made by the 25th day of each month.
- (2) The department shall compute the apportionment factors based upon information submitted and certified to the department prior to June 1 preceding the beginning of the state fiscal year. The apportionment factors will remain in effect for that fiscal year, except in case of error, or where a special act of the Legislature authorizes participation for a new municipality during the fiscal year.
- (3) The apportionment factor for a municipality whose area is coincident with the area of more than one county shall be calculated as follows:
- (a) through (c) Renumbered (1) through (3) No change. *Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS. History–New 3-8-82, Formerly 12-10.08, Amended 11-1-98, 1-11-16,*___.

The following rule is hereby being repealed:

12-10.009 Wire Deposit of Revenue Sharing Funds.

Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS. History—New 3-8-82, Formerly 12-10.09, Amended 11-1-98, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and the Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025



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).