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December 22, 2025

Mr. Jeremy Roberts
Rules Coordinator
Department of Revenue
P.O. Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue
Proposed Rule Number 12-10.006**

Dear Mr. Roberts:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on December 18, 2025. I have the following comment.

12-10.006: Law Implemented
The citation to sections 218.23(6)-(7), F.S., requires correction as these subsections do not exist.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

Jamie L. Jackson
Chief Attorney