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KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

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,

A handwritten signature in dark ink that reads "Jamie L. Jackson". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Jamie L. Jackson
Chief Attorney

JLJ:tf #197470