



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 6, 2026

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 Proposed Rule Amendments Rules 12-13.001 and 12-13.009, F.A.C., and the proposed repeal of Rule 12-13.010, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rules, including the Notices of Proposed Rule, published in the September 30, 2026 (Volume 52, Number 190), 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 12-13

- Rule 12-13.001, F.A.C., Scope of Rules
- Rule 12-13.009, F.A.C., Closing Agreements
- Rule 12-13.010, F.A.C., Special Provisions Applicable to Compromise of Estate Taxes
(Repealed)

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DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-13.001	Scope of Rules
12-13.009	Closing Agreements
12-13.010	Special Provisions Applicable to Compromise of Estate Taxes

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-13.001 and 12-13.009, F.A.C., is to remove obsolete references to Rule 12-13.010, F.A.C., and to Section 198, F.S., because Rule 12-13.010, F.A.C., and Chapter 12C-3, F.A.C. (Estate Tax), are in the process of being repealed.

SUMMARY: The draft amendment to Rule 12-13.001, F.A.C., removes an obsolete reference to Rule 12-13.010, F.A.C. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed. The draft amendment to Rule 12-13.009, F.A.C., removes an obsolete reference to Section 198, F.S. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed. The draft amendment to Rule 12-13.010, F.A.C., is to repeal this obsolete rule. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed.

SUMMARY OF STATEMENT OF ESTIMATED
REGULATORY COSTS AND LEGISLATIVE
RATIFICATION:

The Agency has determined that this rule 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 212.07(9)(c), 213.06(1), 213.21(5), (9) F.S.

LAW IMPLEMENTED: 212.07(9), 212.12(14), 213.21,
213.24(3), 215.34(2) 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: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room
1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12-13.001 Scope of Rules.

The rules set forth in this chapter shall be used by the Executive Director or the Executive Director's designee, as set forth hereinafter, in the exercise of the authority to settle and

compromise liability for tax, interest, penalty, and service fees granted by Sections 212.07(9), 212.12(14), 213.21, 213.24(3) and 215.34(2), F.S. However, special provisions applicable to settlement and compromise of estate taxes, interest, and penalty imposed pursuant to Chapter 198, F.S., are set forth in Rule 12-13.010, F.A.C.

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), 212.12(14), 213.21, 213.24(3), 215.34(2) FS. History—New 5-23-89, Amended 8-10-92, 10-2-01, 10-29-13, ____.

12-13.009 Closing Agreements.

(1) through (2) No change.

(3) A closing agreement signed by the taxpayer and the Department settles the taxpayer's liability for tax, interest, or penalty for the tax period specified in the agreement absent any specific provision to the contrary contained in such closing agreement. The closing agreement is binding upon the taxpayer and the Department unless there is a showing of fraud or misrepresentation of material fact, or unless the Department is required to make an adjustment of the taxpayer's liability under Section 498.16 or 220.23, F.S. The taxpayer is not entitled to protest or institute judicial or administrative procedures to recover any tax, interest, or penalty paid pursuant to a closing agreement absent any specific provision to the contrary contained in such closing agreement.

(4) No change.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2) FS. History—New 5-23-89, Amended 8-10-92, 5-18-94, 10-24-96, 10-2-01, 4-26-10, 10-29-13, 1-11-16, _____.

**12-13.010 Special Provisions Applicable to
Compromise of Estate Taxes.**

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2)(b) FS. History—New 8-10-92, Amended 5-18-94, 10-2-01, 10-29-13, Repealed _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY
HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS
PUBLISHED IN FAR: August 4, 2026

[REDACTED]

[REDACTED] [REDACTED]

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[REDACTED]

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE
COMPROMISE AND SETTLEMENT
AMENDING RULES 12-13.001 AND 12-13.009
REPEALING RULE 12-13.010

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to Rules 12-13.001 and 12-13.009, F.A.C., is to remove obsolete references to Rule 12-13.010, F.A.C., and to Section 198, F.S., because Rule 12-13.010, F.A.C., and Chapter 12C-3, F.A.C. (Estate Tax), are in the process of being repealed.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rules 12-13.001 and 12-13.009, F.A.C., remove obsolete references to Rule 12-13.010, F.A.C., and to Section 198, F.S. Rule 12-13.010, F.A.C., and Chapter 12C-3, F.A.C. (Estate Tax), are in the process of being repealed.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule Chapter 12-13, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and approved the publication of the Notice of Proposed Rule for Rules 12-13.001 and 12-13.009, F.A.C., and the proposed repeal of Rule 12-13.010, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules 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 15, 2026 (Vol. 52, No. 179).