



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

August 14, 2026

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption packet for Rule 12-17.008, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 12:26 p.m. on August 14, 2026. After review, it appears that the packet meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is September 3, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Jeremy Roberts](#)
Subject: Department of Revenue Rule Certifications - 12-17.008, 12A-1.097(8) and 12A-1.097(22)
Date: Friday, August 14, 2026 12:26:11 PM
Attachments: [image001.png](#)
[image002.png](#)
[Certification Package - 12-17.008.pdf](#)
[12-17.008_RuleText.docx](#)
[Certification Package - 12A-1.097_8.pdf](#)
[Rule Text - 12A-1.097_8.docx](#)
[Certification Package - 12A-1.097_22-a-b.pdf](#)
[Rule Text - 12A-1.097_22-a-b.docx](#)
Importance: High

EMAIL RECEIVED FROM EXTERNAL
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Attached are the rule certification packets and the final language in word format.

- *Rule 12-17.008, F.A.C., Terms of Stipulated Time Payment Agreements*
- *Rule 12A-1.097(8), F.A.C., Public Use Forms*
- *Rule 12A-1.097(22), F.A.C., Public Use Forms*

Please let me know if you have any questions.

Tonya L. Fulford
Operations Review Specialist
Office of Technical Assistance
Florida Department of Revenue
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[unsecure]

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Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger



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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12-17.008
File Control No: 204970

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 8/12/2026

This certification expires after: 8/19/2026

Certifying Attorney: Jamie Jackson

NOTE:

- ☐ *The above certified rules include materials incorporated by reference.*
- ☒ *The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Ms. Alexandra Leijon, Director
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Leijon:

The following Department of Revenue Rule is presented for certification:

12-17.008, F.A.C. Terms of Stipulated Time Payment Agreements

The following person may be contacted regarding this rule certification:

Martha Gregory 717-6041 martha.gregory@floridarevenue.com

Florida Department of Revenue
2450 Shumard Oak Blvd.
Bldg. One, Room 1-2600
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- ☒ (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- ☒ (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- ☒ (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- ☒ (a) Are filed not more than 90 days after the notice; or
- ☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- ☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- ☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- ☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- ☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- ☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- ☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- ☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

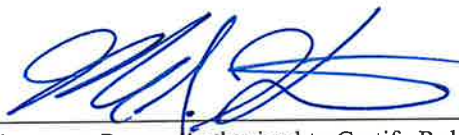
Rule No(s).

12-17.008

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel

Title

1

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-17.008, F.A.C.



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-17, FLORIDA ADMINISTRATIVE CODE
AGREEMENTS FOR SCHEDULING PAYMENTS OF LIABILITIES
AMENDING RULE 12-17.008

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-17.008, F.A.C., removes the reference to s. 213.75, F.S., from paragraph (1)(d).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12-17.008, F.A.C., is to remove the reference to s. 213.75, F.S., from paragraph (1)(d) because stipulated agreements are authorized in s. 213.21(4), F.S.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 3, 2026 (Vol. 52, No. 42), to advise the public of the draft changes to Rule 12-17.008, 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 noticed in the next available *Florida Administrative Register*. One written request for a workshop was received by the agency requesting more specific information regarding why s. 213.75, F.S., is proposed to be removed from Rule 12-17.008 (1)(d), F.A.C. The written request for more information was resolved via email and the request for a workshop was withdrawn. No further requests for a workshop were received by the agency. No workshop was held. No further written comments were received by the agency.

SUMMARY OF PUBLIC MEETING

JUNE 9, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 9, 2026, and approved the publication of the Notice of Proposed Rule for Rule 12-17.008, F.A.C., as well as approval to file and certify the rule 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 June 2, 2026 (Vol. 52, No. 106).

SUMMARY OF RULE HEARING

Notice of Proposed Rule was published in the Florida Administrative Register on June 10, 2026 (Vol. 52, No. 112), to advise the public of the proposed changes to Rule 12-17.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on July 7, 2026. No timely request for a hearing was received by the agency, and no hearing was held.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-17, FLORIDA ADMINISTRATIVE CODE
AGREEMENTS FOR SCHEDULING PAYMENTS OF LIABILITIES
AMENDING RULE 12-17.008

12-17.008 Terms of Stipulated Time Payment Agreements.

(1) Every stipulated time payment agreement will include a discussion and determination of each of the following issues:

(a) through (c) No change.

(d) How the Department will allocate each payment to reduce the outstanding liabilities, ~~as provided by Section 213.75, F.S.~~

(2) through (6) No change.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(4) FS. History—New 10-4-89, Amended 10-5-92, 6-15-93, 4-29-03, 3-12-14, ____.