



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

June 12, 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 Amendment Ch. 12-17, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule, including the Notice of Proposed Rule, published in the June 10, 2026 (Volume 52, Number 112), 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 Rule:

Chapter 12-17

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

DEPARTMENT OF REVENUE

RULE NO.: 12-17.008 RULE TITLE: Terms of Stipulated Time Payment Agreements

PURPOSE AND EFFECT: 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.

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

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: 213.06(1), 213.21(5) FS.

LAW IMPLEMENTED: 213.21(4) 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, July 7, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, 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:

12-17.008 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, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 9, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 3, 2026

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

MARCH 17, 2026

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).