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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

October 22, 2025

Ms. Janet Young
Rules Coordinator
Department of Revenue
P.O. Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue
Proposed Rule Number 12-18.004**

Dear Ms. Young:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on October 10, 2025. I have the following comment.

Notice: There is an error in the rule text included for paragraph (3)(a). A corrective notice should be published to set forth the correct rule text.

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

Sincerely,

A handwritten signature in purple ink that reads "jamie l. jackson".

Jamie L. Jackson
Chief Attorney

JLJ:tf #196913