



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 25, 2025

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 Rules
Rule 12-3.0012, F.A.C., Definitions
Rule 12-3.0015, F.A.C., Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
Rule 12-3.0017, F.A.C., Adoption of Materials That Contain Departmental Procedures

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not been substantively changed from the proposed rule amendments published in the *Florida Administrative Register* on October 10, 2025 (Vol. 51, No. 198, pp. 3878-3880).

Technical non-substantive changes were made to Rule 12-3.0012, F.A.C., via a Notice of Correction published in the *Florida Administrative Register* on October 16, 2025 (Vol. 51, No. 202, p. 4079).

The Department reviewed the proposed rules listed above and determined that the proposed rules likely will not have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within one year. No Statement of Estimated Regulatory Cost is required for the proposed rules. These rules do not require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on December 2, 2025, for an effective date of December 22, 2025. These rules are filed not more than 90 days after the notice.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator