



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 16, 2025

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Rules
Notice of Correction, Rule 12-3.0012, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule amendment to Rule 12-3.0012, F.A.C., published in the October 10, 2025, edition of the *Florida Administrative Register* (Volume 51, Number 198).

A Notice of Correction was published in the October 16, 2025, edition of the *Florida Administrative Register* (Volume 51, Number 202), to correct a rule number in the Purpose and Effect, Notice of Proposed Rule.

Further, please note that Chapter 12-3, F.A.C., Summary of Proposed Rules, has been corrected to Rule 12-3.0012, F.A.C. The corrected Summary of Proposed Rules will be provided when this rule is certified.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Janet L. Young
Agency Rules Coordinator

Attachments

12-3.0015	Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
12-3.0017	Adoption of Materials That Contain Departmental Procedures

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 51 No. 198, October 10, 2025 issue of the Florida Administrative Register.

The first paragraph of the Purpose and Effect of the Notice of Proposed Rule for Rule 12-3.0012, F.A.C., on page 3878 should read as follows:

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-3.0012, F.A.C. (Definitions), is to remove an unnecessary definition.

Section III

Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF REVENUE

RULE NOS.: 12-3.0012	RULE TITLES: Definitions
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