

**DEPARTMENT OF REVENUE****RULE NOS.: RULE TITLES:**

12-3.0012 Definitions  
12-3.0015 Interest Applicable to Unpaid Tax Liabilities  
or Amounts Not Timely Refunded  
12-3.0017 Adoption of Materials That Contain  
Departmental Procedures

**PURPOSE AND EFFECT:** The purpose of the draft amendment to Rule 12-3.0012, F.A.C., is to remove the unnecessary definition of department within Department of Revenue administrative rules.

The purpose of the draft amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), is to remove an outdated provision regarding interest, and outdated and unnecessary examples regarding the calculation of interest.

The purpose of the draft amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), is to update the information on how to obtain copies of forms from the Department.

**SUBJECT AREA TO BE ADDRESSED:** How to obtain copies of forms from the Department and the removal of unnecessary provisions.

**RULEMAKING AUTHORITY:** 213.06(1) FS.

**LAW IMPLEMENTED:** 212.12, 213.235, 213.255 212.13, 213.35 FS.

**IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** Thursday, August 14, 2025, 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.)

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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.