



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 6, 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 Amendments Ch. 12-6, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rules, including the Notices of Proposed Rule, published in the September 30, 2026 (Volume 52, Number 190), 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 Rules:

Chapter 12-6

- Rule 12-6.030, F.A.C., Conference Procedures for Notices of Intent to Make Refund Claim Changes
- Rule 12-6.032, F.A.C., Protests of Notices of Proposed Refund Denial

[illegible][illegible]

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-6.030	Conference Procedures for Notices of Intent to Make Refund Claim Changes
12-6.032	Protest of Notices of Proposed Refund Denial

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), is to reflect the amendments to s. 213.255, F.S., provided by

section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

SUMMARY: The draft amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this rule 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 72.011(2), 213.06(1), 213.21(1) FS.

LAW IMPLEMENTED: 72.011(2), 213.21(1), 215.26 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: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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: Brinton Hevey, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE TEXT OF THE PROPOSED RULE IS:

12-6.030 Conference Procedures for Notices of Intent to Make Refund Claim Changes.

(1) No change.

(2)(a) The Department will grant extensions of time to request a conference when requested by a taxpayer that agrees to waive the interest provisions of Section 213.255, F.S., during an approved extension of time. A taxpayer may request an extension of time in which to request a conference by mailing or faxing a written request to the address or fax number designated on the notice or the revised notice, prior to the expiration of the period within which a conference must be requested. The written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the notice or the revised notice for an additional 30 consecutive calendar day extension within which to request a conference. Each written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S.

(b) No change.

(3) through (7) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.21(1), 213.255(11) FS. Law Implemented 72.011(2), 213.21(1), 213.255, 215.26 FS. History—New 3-6-03, Amended 1-1-27.

12-6.032 Protest of Notices of Proposed Refund Denial.

(1)(a) A taxpayer may secure review of a Notice of Proposed Refund Denial (Form DR-832R), by implementing the provisions of this section.

(b) through (c) No change.

(d)1. The Department will grant extensions of time for filing a protest when requested by a taxpayer that agrees to waive the interest provisions of Section 213.255, F.S., during an approved extension of time. A taxpayer may request an extension of time for filing a protest by mailing or faxing a written request to the address or fax number designated on the NPRD. The written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S. In order for the taxpayer's

request to be considered timely, the request must be postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the NPRD is addressed to a person outside the United States) from the date of issuance on the NPRD. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the NPRD for an additional 30 consecutive calendar day extension within which to submit a written protest. Each written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S.

2. No change.

(2) through (5) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1), 213.255(11) FS. Law Implemented 72.011(2), 213.21(1), 213.255, 215.26 FS. History—New 3-6-03, Amended 1-1-27.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY
HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS
PUBLISHED IN FAR: August 4, 2026

[REDACTED]

[REDACTED]

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE
INFORMAL PROTEST AND APPEAL PROCEDURE
AMENDING RULES 12-6.030 AND 12-6.032

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), is to reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rules 12-6.030 and 12-6.032, 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 held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and approved the publication of the Notice of Proposed Rule for Rules 12-6.030 and 12-6.032, 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 rules 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 September 15, 2026 (Vol. 52, No. 179).