



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

January 26, 2026

Jeremy W. Roberts  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rule 12D-7.016, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:12 a.m. on January 26, 2026. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is February 15, 2026.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

**From:** [Janice Forrester](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Jeremy Roberts](#)  
**Subject:** DOR Certification for Rule 12D-7.016, F.A.C.  
**Date:** Monday, January 26, 2026 11:12:32 AM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[DOR Certification 12D-7.016.pdf](#)  
[Coded text 12D-7016.docx](#)

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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Good morning,

Please see the attached certification package for Rule 12D-7.016, F.A.C.

Thank you,

**Janice Forrester**  
*Revenue Program Administrator*  
PTO/Compliance Assistance  
Florida Department of Revenue  
(850) 617-8886  
[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)

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President



Senator Erin Grall, Chair  
Representative Tobin Rogers "Toby" Overdorf, Vice Chair  
Senator Mack Bernard  
Senator LaVon Bracy Davis  
Senator Don Gaetz  
Senator Thomas J. "Tom" Leek  
Senator Carlos Guillermo Smith  
Senator Clay Yarborough  
Representative William "Bill" Conerly  
Representative Chad Johnson  
Representative Kim Kendall  
Representative Leonard Spencer  
Representative Debra Tendrich  
Representative Meg Weinberger

DANIEL PEREZ  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

## CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-7.016  
**File Control No:** 197480

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 1/23/2026

This certification expires after: 1/30/2026

Certifying Attorney: Jamie Jackson

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**NOTE:**

- ☐ *The above certified rules include materials incorporated by reference.*
- ☒ *The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 26, 2026

Ms. Alexandra Leijon, Director  
Florida Administrative Code and Register  
Florida Department of State  
R.A. Gray Building  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Leijon:

The following Department of Revenue rule is presented for certification:

12D-7.016                      Governmental Exemptions

The following persons may be contacted regarding this rule certification:

Janice Forrester	(850) 617-8886	Janice.Forrester@floridarevenue.com
Mike Cotton	(850) 617-8870	Mike.Cotton@floridarevenue.com

Florida Department of Revenue  
Building Two, Room 3500  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy Roberts  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- ☒ (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- ☒ (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- ☒ (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and
- ☒ (a) Are filed not more than 90 days after the notice; or
- ☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- ☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- ☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- ☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- ☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- ☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- ☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- ☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-7.016

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel  
Title

\_\_\_\_\_  
1  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE  
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

None

Rules covered by this certification:

12D-7.016

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE  
EXEMPTIONS  
PROPOSED AMENDMENTS TO RULE 12D-7.016, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-7.016, F.A.C., reflect the update by the Federal Aviation Administration (FAA) to the definition of “fixed-base operator” as provided in FAA Order 5190.6B, Change 3.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to reflect the update by the Federal Aviation Administration (FAA) to the definition of “fixed-base operator” as provided in FAA Order 5190.6B, Change 3. These changes were made by the FAA in the process of compiling an Airport Compliance Manual.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED FOR SEPTEMBER 23, 2025

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-7.016, F.A.C., in the Florida Administrative Register on September 8, 2025 (Vol. 51, No. 174, p. 3329). The Department scheduled a rule development workshop for September 23, 2025, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.



## SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2025, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-7.016, F.A.C., and the filing and certification of the rule with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on December 10, 2025 (Vol. 51, No. 238, pp. 4719-4720).

## SUMMARY OF RULE HEARING SCHEDULED FOR JANUARY 9, 2026

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 19, 2025 (Vol. 51, No. 245, pp. 4819 - 4820), to advise the public of proposed changes to Rule 12D-7.016, F.A.C., and to provide that if requested in writing within 21 days of the date of notice, a rule hearing would be held January 9, 2026. No timely request for a hearing was received by the Department, and no hearing was held. No comments were received.

## **12D-7.016 Governmental Exemptions.**

(1) through (5) No change.

(6) Leasehold interests in governmentally owned real property used in an aeronautical activity as a full-service fixed-base operation which provides goods and services to the general aviation public in the promotion of air commerce are exempt from ad valorem taxation, provided the real property is designated as an aviation area which has aircraft taxiway access to an active runway for take-off on an airport layout plan approved by the Federal Aviation Administration.

(a) A “fixed-base operator” is a commercial entity ~~an individual or firm operating at an airport and providing aeronautical general aircraft services, such as fueling, maintenance, storage, and ground and flight instruction, to the public.~~ See ~~Appendix 5, Federal Aviation Administration Authority Order 5190.6B, Change 3 5190.6A.~~

(b) An “aeronautical activity” ~~is has been defined as~~ any activity which involves, makes possible, or is required for the operation of aircraft, or ~~that which~~ contributes to or is required for the safety of such ~~operations operation.~~

See ~~Appendix Z, Federal Aviation Administration Order 5190.6B Change 3, Authority Advisory Circular 150/5190-4A.~~

The following examples are not considered aeronautical activities: ground transportation (taxis, car rentals, limousines); hotels and motels; restaurants; barber shops; travel agencies and auto parking lots.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.012, 196.199 FS. History—New 10-12-76, Formerly 12D-7.16, Amended 12-27-94,\_\_\_\_\_.*