



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 23, 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 Rule  
*Rule 12A-19.100, F.A.C., Public Use Forms*

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 rule has not been substantively changed since the Notice of Change published in the *Florida Administrative Register* on December 11, 2025 (Vol. 51, No. 239, p. 4734).

The Department reviewed the proposed rule listed above and determined that the proposed rule 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 rule. The rule does 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 January 5, 2026, for an effective date of January 25, 2026.

Sincerely,

Jeremy W. Roberts  
Agency Rules Coordinator