



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 25, 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 Rules
Rule 12A-1.001, F.A.C., Specific Exemptions
Rule 12A-1.005, F.A.C., Admissions
Rule 12A-1.008, F.A.C., Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals
Rule 12A-1.010, F.A.C., Receipts from Sales by Barber Shops and Beauty Shops
Rule 12A-1.037, F.A.C., Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
Rule 12A-1.0371, F.A.C., Sales of Coins, Currency, or Bullion
Rule 12A-1.038, F.A.C., Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
Rule 12A-1.039, F.A.C., Sales for Resale
Rule 12A-1.044, F.A.C., Vending Machines
Rule 12A-1.056, F.A.C., Tax Due at Time of Sale; Tax Returns and Regulations
Rule 12A-1.060, F.A.C., Registration
Rule 12A-1.061, F.A.C., Rentals, Leases, and Licenses to Use Transient Accommodations
Rule 12A-1.070, F.A.C., Leases and Licenses of Real Property; Storage of Boats and Aircraft (Repeal)
Rule 12A-1.072, F.A.C., Advertising Agencies
Rule 12A-1.073, F.A.C., Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage
Rule 12A-1.085, F.A.C., Exemption for Qualified Production Companies
Rule 12A-1.091, F.A.C., Use Tax
Rule 12A-1.0911, F.A.C., Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors
Rule 12A-1.097, F.A.C., Public Use Forms
Rule 12A-1.109, F.A.C., Florida Sales Tax Credit Scholarship Program for Commercial Rental Property (Repeal)
Rule 12A-1.117, F.A.C., Annual Back-to-School Sales Tax Holiday (new)

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 rules have not been substantively changed from the proposed rule amendments published in the *Florida Administrative Register* on October 13, 2025 (Vol. 51, No. 199, pp. 3944-3955).

Technical non-substantive changes were made to Rules 12A-1.0371, .097, and .117, F.A.C., via a Notice of Correction published in the *Florida Administrative Register* on November 18, 2025 (Vol. 51, No. 224, p. 4534) and on November 25, 2025.

The Department reviewed the proposed rules listed above and determined that the proposed rules 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 rules. The rules do 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 December 2, 2025, for an effective date of December 22, 2025. These rules are filed not more than 90 days after the notice.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jeremy W. Roberts', with a stylized flourish at the end.

Jeremy W. Roberts
Agency Rules Coordinator