



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 20, 2026

Jamie L. Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Department of Revenue
Proposed Rule 12A-1.097(18)

Dear Ms. Jackson:

This is in response to your letter dated October 15, 2026, regarding your review of the rule referenced above.

12A-1.097(18)

Comment: Notice:
The revision date included in the rule text of 01/27 should be corrected to 12/26 to reflect the date on the form.

Response: A Notice of Correction has been published on October 20, 2026 (Vol. 52, No. 204) in the *Florida Administrative Register*, to set forth the correct rule text for Rule 12A-1.097(18), F.A.C.

If you need further assistance regarding the changes in response to your comments, please feel free to contact me at (850)717-6536.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

[illegible]

DEPARTMENT OF REVENUE

Sales and Use Tax, Surtax, Surcharge, and Fees; Communications Services Tax

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 52 No. 190, September 30, 2026, issue of the Florida Administrative Register.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
	(2) through (4) No change.	
	(5)(a) through (b) No change.	
(c)) DR-15AIR	Sales and Use Tax Return for Aircraft (R. <u>12/26 01/27</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20120)	12/26
	(d) through (f) No change.	
	(6) through (17) No change.	

(18) DR-300400	Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (R. ~~12/26 01/27~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20121)	12/26
(19) through (22) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, 12-29-25, 1-1-26, Technical Change 2-4-26, 5-26-26, Amended _____.

[illegible]

[REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]

[illegible]

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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

October 15, 2026

Mr. Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
Post Office Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue, Sales and Use Tax, Surtax, Surcharge, and Fees;
Communications Services Tax
Proposed Rule Number 12A-1.097**

Dear Mr. Roberts:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on September 30, 2026. I have the following comment.

12A-1.097(18): The revision date included in the rule text of 01/27 should be corrected to 12/26 to reflect the date on the form.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in purple ink that reads "Jamie L. Jackson".

Jamie L. Jackson
Chief Attorney