



**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 Rules  
*Rule 12B-4.001, F.A.C., Payment of Tax*  
*Rule 12B-4.002, F.A.C., Liability for Tax*  
*Rule 12B-4.003, F.A.C., Public Use Forms*  
*Rule 12B-4.004, F.A.C., Refunds*  
*Rule 12B-4.005, F.A.C., Penalties and Interest*  
*Rule 12B-4.006, F.A.C., Excise Tax on Documents; Construction (Repeal)*  
*Rule 12B-4.007, F.A.C., Recordation of Documents*  
*Rule 12B-4.011, F.A.C., Imposition of Tax*  
*Rule 12B-4.012, F.A.C., Rate, Consideration*  
*Rule 12B-4.013, F.A.C., Conveyances Subject to Tax*  
*Rule 12B-4.014, F.A.C., Conveyances Not Subject to Tax*  
*Rule 12B-4.041, F.A.C., Imposition of Tax*  
*Rule 12B-4.042, F.A.C., Issues Subject to Tax*  
*Rule 12B-4.043, F.A.C., Issues Not Subject to Tax*  
*Rule 12B-4.051, F.A.C., Imposition of Tax*  
*Rule 12B-4.052, F.A.C., Computation of Tax; Definitions*  
*Rule 12B-4.054, F.A.C., Exempt Transactions*

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. 3934-3935).

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 January 5, 2026, for an effective date of January 25, 2026. The 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