



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".

Jeremy W. Roberts
Agency Rules Coordinator