



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-5.020, F.A.C., Definitions; Specific Exemptions
Rule 12B-5.030, F.A.C., Importers
Rule 12B-5.040, F.A.C., Carriers
Rule 12B-5.050, F.A.C., Terminal Suppliers
Rule 12B-5.060, F.A.C., Wholesalers
Rule 12B-5.070, F.A.C., Terminal Operators
Rule 12B-5.080, F.A.C., Exporters
Rule 12B-5.090, F.A.C., Local Government Users
Rule 12B-5.100, F.A.C., Mass Transit Systems
Rule 12B-5.110, F.A.C., Blenders
Rule 12B-5.121, F.A.C., Temporary Licenses Issued Under a Declared Emergency
Rule 12B-5.300, F.A.C., Aviation Fuel Licensees (Repeal)
Rule 12B-5.375, F.A.C., Temporary Pollutant Importer License Issued Under a Declared Emergency
Rule 12B-5.400, F.A.C., Producers and Importers of Pollutants
Rule 12B-5.500, F.A.C., Natural Gas Fuel Retailers
Rule 12B-5.600, F.A.C., Tracking System Reporting Requirements

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).

Technical non-substantive changes were made to Rules 12B-5.303, .040, .050, .060, .070, .121, and .500, F.A.C., via a Notice of Correction published in the *Florida Administrative Register* on November 18, 2025 (Vol. 51, No. 224).

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,



Jeremy W. Roberts
Agency Rules Coordinator