



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 7, 2026

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 Rule
Rule 12A-1.097(8),(22), F.A.C., Public Use Forms

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 rule has not been substantively changed from the proposed rule amendments published in the *Florida Administrative Register* on June 12, 2026 (Vol. 52, No. 114).

Technical non-substantive changes were made to the rule via a Notice of Correction published in Vol. 52, No. 153 of the *Florida Administrative Register* on August 7, 2026.

The Department reviewed the proposed rule listed above and determined that the proposed rule 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 August 14, 2026, for an effective date of September 3, 2026. These rules are filed not more than 90 days after the notice of proposed rule.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Notice of Change/Withdrawal

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. 114, June 12, 2026 issue of the Florida Administrative Register.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (7) No change.		
(8)(a) DR-18	Application for Amusement Machine Certificate (R. 09/26 XX/XX) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19658)	09/26 XX/XX
(b) DR-18N	Application for Amusement Machine Certificate General Information and Instructions (R. 09/26 XX/XX) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19659)	09/26 XX/XX
(c) DR-18R	Amusement Machine Certificate Renewal Application (R. 09/26 XX/XX) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19660)	09/26 XX/XX
(d) DR-18RS	Amusement Machine Certificate Renewal Application Second Notice (R. 09/26 XX/XX) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19661)	09/26 XX/XX
(9) 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.

NOTE:

Effective date and form title revised dates changed for forms DR-18: Application for Amusement Machine Certificate, DR-18N: Application for Amusement Machine Certificate General Information and Instructions, DR-18R: Amusement Machine Certificate Renewal Application and DR-18RS: Amusement Machine Certificate Renewal Application Second Notice

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

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12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (21) No change.		
(22)(a) DR-HS1	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election (http://www.flrules.org/Gateway/reference.asp?No=Ref-19662)	<u>09/26</u> XX/XX
(b) DR-HS2	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report (http://www.flrules.org/Gateway/reference.asp?No=Ref-19663)	<u>09/26</u> XX/XX
(c) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2f., 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.

NOTE:

Effective date changed for forms DR-HS1: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election and DR-HS2: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report.