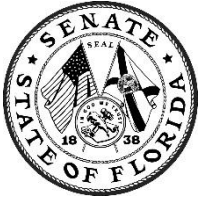


JOE NEGRON

President



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Senator George B. Gainer
Senator Rene Garcia
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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Revenue
Agency:
Rule No(s): 12A-1.012, .0144, .097
File Control No: 164128

As required by subparagraph 120.54(3)(e)4. F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☐ There were no material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules; or
- ☒ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: March 23, 2018

This certification expires after: March 30, 2018

Certifying Attorney: Jamie L. Jackson

NOTE:

- ☒ The above certified rules include materials incorporated by reference.
- ☐ The above certified rules do not include materials incorporated by reference.