



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 22, 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 12D-17.004, F.A.C.

Dear Ms. Jackson:

This is in response to your letter dated January 7, 2026, regarding your review of the rule referenced above.

12D-17.004(2)(a)4.-5.

Comment: Section 200.068, F.S., requires a certified copy of the advertisement be submitted by a taxing authority in its certification of compliance. It appears that updates to these subparagraphs modify this statutory language by only requiring proof of publication of the advertisement.

Response: The proof of publication requirements in Rule 12D-17.004, F.A.C., follows the more rigorous requirements of the uniform affidavit under 50.051, F.S., with statutory language including a sworn, notarized certifying statement that addresses the authenticity of the copy from the taxing authority, apart from the proof of publication uniform affidavit, we do not require a separate certified copy of the advertisement. We believe the uniform affidavit to be a more rigorous legal requirement that meets or exceeds the requirements under s. 200.068, F.S.

If you need further assistance regarding the changes in response to your comment, please feel free to contact me at (850)717-6079.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator