



**Florida Department of Revenue**  
Office of the Executive Director

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 16, 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 Rules  
*12D-7.016, F.A.C., Governmental Exemptions*

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 December 19, 2025 (Vol. 51, No. 245, pp. 4819-4820).

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 rule. The rule does 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 23, 2026, for an effective date of February 12, 2026. This rule is filed not more than 90 days after the notice.

Sincerely,

Jeremy W. Roberts  
Agency Rules Coordinator