



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

June 15, 2026

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Chief Attorney

RE: Department of Revenue Rules 12E-1.018, 12E-1.028, and 12E-1.029

Dear Ms. Jackson:

Please find enclosed information regarding the Department of Revenue's proposed rule repeal and amendments for the above-referenced rules.

Enclosed is a copy of the Notice of Proposed Rule that was published in the June 15, 2026, edition of the Florida Administrative Register, the Rule Summary, the Facts and Circumstances Justifying Proposed Rule, the Federal Comparison Statement, and the Summary of Rule Development Workshop.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Jeremy Roberts
Agency Rules Coordinator

Attachments

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CHILD SUPPORT PROGRAM

RULE NO: RULE TITLE:

12E-1.018 Liens

12E-1.028 Garnishment by Levy

12E-1.029 Financial Institution Data Matches

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rule 12E-1.018, F.A.C. (Liens), is to remove a rule that is obsolete and inconsistent with current law. The purpose of proposed Rule 12E-1.028, F.A.C. (Garnishment by Levy), is to clarify that the Department initiates a levy action when the amount of past-due or overdue support is greater than \$600 and greater than four times the total monthly support obligation, which includes current support and any payment on arrears. The change is required to reflect current programming and procedure. The purpose of proposed Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), is to amend the standard agreement form to clarify restrictions for storing data on mobile devices, clarify when fees are payable, and when a purchase order number is provided. The proposed amendment also corrects a statutory citation and the name of the Federal Office of Child Support Enforcement.

SUMMARY: The proposed repeal of Rule 12E-1.018, F.A.C. (Liens), removes a rule that is obsolete and inconsistent with current law. The proposed amendments to Rule 12E-1.028, F.A.C. (Garnishment by Levy), clarify when the Department initiates a levy action. The proposed amendments to Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), amend the standard agreement form, correct a statutory citation, and correct the name of the Federal Office of Child Support Enforcement.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs

(SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a Statement of Estimated Regulatory Costs, as set forth in Section 120.541(2)(a), F.S.

Any person wishing to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 409.2557(3)(i), 409.25656(11), 409.25657(6), FS.

LAW IMPLEMENTED: 319.24, 409.25656, 409.25657, 409.2575, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before the Child Support Program is asked to advise the Department at least 48 hours before such proceeding by contacting Bobby York at (850) 617-8037. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850) 617-8037.

THE FULL TEXT OF THE PROPOSED RULE IS:

12E-1.018 Liens.

Rulemaking Authority 409.2557(3)(i) FS. Law Implemented 319.24, 409.2575 FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.015, Repealed.

12E-1.028 Garnishment by Levy.

(1) through (2) No change.

(3) Case Selection.

(a) The Department initiates a levy action when:

1. The amount of past-due or overdue support is greater than \$600 and ~~or~~ greater than four times the total monthly support obligation, which includes current support and any payment on arrears;

2. through 4. No change.

(b) No change.

(4) through (14) No change.

Rulemaking Authority 409.2557(3)(i), 409.25656(11) FS. Law Implemented 409.25656 FS. History—New 4-3-02, Amended 4-16-20, 11-12-20, 11-21-21, 6-9-22, 9-14-23,_____.

12E-1.029 Financial Institution Data Matches.

(1) Procedures for Entering into Agreements With Financial Institutions.

(a) The Department sends an Agreement for Financial Institution Data Matching (Form CS-EF134)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-19694>

~~<http://www.flrules.org/Gateway/reference.asp?No=Ref-15854>~~), incorporated herein by reference, effective ~~xx/xx~~

09/23, for the operation of the data match system described in Section 409.25657(2), F.S., to each financial institution doing business in Florida meeting the definition of a financial institution in Section 409.25657(1)(a), F.S., that has not elected to participate in the Federal Office of Child Support ~~Enforcement Services~~ national data match process specified in paragraph (c).

(b) The financial institution's electronic files containing data match records must be prepared according to the specifications prescribed by the Federal Office of Child Support ~~Enforcement Services~~ Multistate Financial Institution Data Match Specifications Handbook, Version 3.0, December 30, 2020,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-15856>), incorporated herein by reference, effective 09/23.

The Department will maintain the confidentiality of information exchanged as required by section 409.2579

~~409.2479(1)~~, F.S., and 45 C.F.R. § 303.21 (10-1-21) ([http://www.flrules.org/Gateway/reference.asp?No=Ref-](http://www.flrules.org/Gateway/reference.asp?No=Ref-15855)

15855), incorporated herein by reference, effective 09/23. Members of the public may obtain copies of the

Multistate Financial Institution Data Match Specifications Handbook and 45 C.F.R. § 303.21, without cost, by

writing to the Florida Department of Revenue, Mail Stop 2-4464, 5050 West Tennessee Street, Tallahassee, Florida 32399.

(c) No change.

(2) and (3) No change.

Rulemaking Authority 409.2557(3)(i), 409.25657(6) FS. Law Implemented 409.25657 FS. History—New 1-23-03, Amended 4-5-16, 3-25-20, 9-14-23,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Bobby York

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 9, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 12, 2026



Agreement for Financial Institution Data Matching

This Agreement, entered into by and between the Florida Department of Revenue, Child Support Program (“the Department”) and _____ (“the Financial Institution”), together referred to herein as “the Parties,” is for the purpose of exchanging information as provided by section 409.25657, Florida Statutes. The Financial Institution’s FEIN is _____.

I. Data Matching

A. The Parties will proceed according to the method selected:

1. ☐ Method 1 – All Accounts Method

The Financial Institution will provide the Department with quarterly electronic data files identifying the Financial Institution’s open accounts. The data files will be provided in the manner specified by Method 1 of the Federal Office of Child Support Services Multistate Financial Institution Data Match Specifications Handbook, Version 3.0, December 30, 2020 (incorporated by reference in Rule 12E-1.029, F.A.C.) (OCSS Handbook) and in the frequency specified by I.C of this Agreement. A file will identify all open accounts as of the date the file is produced.

2. ☐ Method 2 – Matched Accounts Method

The Department will provide the Financial Institution with quarterly electronic data files identifying individuals by name and social security number who owe past-due support. The Financial Institution will match the electronic data file against its open accounts. The Financial Institution’s open account data that matches to the Department’s data file will be provided to the Department in the manner specified by Method 2 of the OCSS Handbook. The Financial Institution will return a match file to the Department within fifteen (15) business days after receiving or downloading the Department’s data file.

B. Data Exchange Protocol

The Financial Institution will perform the data matching requirements under this Agreement using Secure File Transfer Protocol (SFTP) by:

1. ☐ Employing or contracting with a third-party service provider.
2. ☐ Exchanging data files directly with the Department.

C. Match Schedule

Data matching will occur during the following months of each calendar quarter:

- Q1. _____
Q2. _____
Q3. _____
Q4. _____

II. Confidentiality and Data Safeguarding

The Parties agree that the data provided to and received from the other Party in performing the work under this Agreement is confidential and will be used solely for the purposes specified in sections 409.25657 and 409.25656, Florida Statutes. The Parties further agree to:

- A. Maintain confidentiality of information exchanged as required by section 409.2579 ~~409.2479(1)~~, Florida Statutes, and 45 C.F.R. § 303.21 (incorporated by reference in Rule 12E-1.029, F.A.C.).
- B. Comply with the Florida Cybersecurity Standards in Rule Chapter 60GG-2, Florida Administrative Code, as applicable.
- C. Take all action required by state and federal law in the event of a data breach. A Party that becomes aware of a suspected or known data breach will notify the other Party within 24 hours of the discovery of the breach or unauthorized disclosure of confidential information.
- D. Establish managerial, operational, and technical safeguards to maintain confidentiality and prevent unauthorized access, use or disclosure of the confidential information as required by state and federal laws, rules and regulations.
- E. Restrict access to and disclosure of information exchanged to authorized personnel who need the information to perform official duties in connection with the purposes of this Agreement.
- F. Not store data received from the other Party on a mobile storage device or mobile computing device.
- ~~G. Process and store the information exchanged in the United States and prohibit access to the information exchanged by persons outside the United States.~~
- ~~G. Ensure if either a Party or a subcontractor uses a Cloud service provider to store or process data obtained under this Agreement, the provider must be certified Fed Ramp Compliant and must comply with the security requirements in this Agreement. The Parties agree to prohibit storage of the information exchanged on mobile devices.~~
- H. Delete all interface files and nonmatching records received from the other Party, including all copies containing the data, within 90 days of receipt.
- I. Complete annual security and privacy awareness training for all authorized personnel with access to the information exchanged. The training, to be provided by the Department, will describe the user's responsibility for proper use and protection of the confidential information exchanged, potential indicators of insider threat, and the possible sanctions for misuse of the information exchanged. Each user will complete an annual acknowledgment upon completion of the training.
- J. Ensure that if the Financial Institution uses a subcontractor for data processing or storage of data, the Financial Institution shall assume toward the subcontractor all obligations and responsibilities that the Department assumes under this Agreement toward the Financial Institution, and the subcontractor shall assume toward the Financial Institution all the same obligations, duties and responsibilities which the Financial

Institution assumes toward the Department under this Agreement. If the Department uses a subcontractor for data processing or storage of data, the Department shall assume toward the subcontractor all obligations and responsibilities that the Financial Institution assumes, under the Agreement, toward the Department, and the subcontractor shall assume toward the Department all the same obligations, duties and responsibilities which the Department assumes toward the Financial Institution under this Agreement.

III. Fees

- A. The Financial Institution is entitled to a reasonable fee for its services, as defined by Rule 12E-1.029(3), Florida Administrative Code.
1. ☐ The Financial Institution elects to receive fees for its services.
 2. ☐ The Financial Institution waives fees.
- B. If the Financial Institution elects to receive fees, the following terms and conditions apply:
1. If Method 1 is used as provided by I.A.1, the Department will pay \$50 per quarter for each data match conducted; if Method 2 is used as provided by I.A.2, the Department will pay \$250 per quarter for each data match conducted; and if the Financial Institution participates in multi-state financial institution data matching sponsored by the Federal Office of Child Support Services, the Department will pay an additional \$100 per quarter for each data match conducted.
 2. An itemized invoice must be submitted each quarter to the Department's billing contact in IV.B by email or U.S. mail within thirty (30) days after submission of the Financial Institution's data file to the Department.
 3. Invoices must contain:
 - a. The Financial Institution's name and mailing address.
 - b. The amount of the applicable fee.
 - c. The month and year in which the data was provided.
 - d. The annual purchase order number provided by the Department.

~~For the period _____ to _____, the purchase order number is _____.~~
~~A new purchase order will be issued by the Department annually thereafter.~~
~~Notice of subsequent purchase order numbers will be provided annually to the Financial Institution's Agreement Manager by the Department.~~
 - e. A contact name and phone number.

After execution of the contract, and annually thereafter, the Department's Agreement Manager will provide the purchase order number to the Financial Institution's Agreement Manager.
 4. Upon request, the Financial Institution must provide the Department with documentation of data matching costs incurred and an itemized statement of data matching services rendered.

IV. Contact Information

A. Financial Institution

Agreement Manager:
Address:
Phone #:
E-mail:

Technical Contact:
Phone #:
E-mail:

Billing Contact:
Address:
Phone #:
E-mail:

Third-Party Service Provider (if applicable):
Contact Person:
Address:
Phone #:
E-mail:

Garnishment Contact:
Address:
Phone #:
E-mail:

B. Department of Revenue

Agreement Manager:
Address:
Phone #:
E-mail:

Technical Contact:
Phone #:
E-mail:

Billing Contact:
Address:
Phone #:
E-mail:

Correspondence and other communications will be addressed to the applicable points of contact. Changes in contact information will be provided in writing to the other Party's Agreement Manager.

V. Term

This Agreement becomes effective on _____, or when signed by both Parties, whichever occurs later and remains in effect until _____. The Agreement may be renewed for up to five years by mutual agreement of the Parties. Either party may terminate this Agreement at will upon thirty days advance written notice to the other Party. Each Party bears its own costs.

IN WITNESS THEREOF, the Parties have caused this Agreement to be signed and delivered by their duly authorized representatives as of the date set forth below.

**For DEPARTMENT OF REVENUE
STATE OF FLORIDA**

For FINANCIAL INSTITUTION

Signature

Signature

Name

Name

Title

Title

DATE: _____

DATE: _____

Office of the General Counsel
Department of Revenue
Legal Review

BY: _____

DATE: _____

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
REPEALING RULE 12E-1.018
AMENDING RULE 12E-1.028 AND 12E-1.029

SUMMARY OF PROPOSED RULES

The proposed repeal of Rule 12E-1.018, F.A.C. (Liens), removes a rule that is obsolete and inconsistent with current law.

The proposed amendments to Rule 12E-1.028, F.A.C. (Garnishment by Levy), clarify that the Department initiates a levy action when the amount of past-due or overdue support is greater than \$600 and greater than four times the total monthly support obligation, which includes current support and any payment on arrears. The change is required to reflect current programming and procedure.

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FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed repeal of Rule 12E-1.018, F.A.C. (Liens), is necessary to remove a rule that is obsolete and inconsistent with current law.

The proposed amendments to Rule 12E-1.028, F.A.C. (Garnishment by Levy), are necessary to clarify when the Department initiates a levy action.

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FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 12, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 12, 2026 (Vol. 52, No. 49), to advise the public of the proposed changes to Rules 12E-1.018, 12E-1.028, and 12E-1.029, F.A.C., and to provide that, if requested in writing, and not deemed unnecessary by the agency head, a rule development workshop would be scheduled and noticed in the *Florida Administrative Register*. No request has been received, and no workshop has been held. No written comments have been received by the Department.

SUMMARY OF PUBLIC MEETING

JUNE 9, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 9, 2026, and approved the publication of the Notice of Proposed Rule for the repeal of Rule 12E-1.018, F.A.C., and the draft changes to Rule 12E-1.028 and Rule 12E-1.029, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of these rules remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on June 2, 2026 (Vol. 52, No. 106.)