



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 7, 2025

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

Attn: Jamie Jackson, Senior Attorney

RE: Department of Revenue Rules 12E-1.015 and 12E-1.037

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 25, 2025, 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,

Bobby York /for

Janet Young
Agency Rules Coordinator

Attachments

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CHILD SUPPORT PROGRAM

RULE NO: RULE TITLE:

12E-1.015 Reciprocity Requests

12E-1.037 Notification to Withhold Support from Reemployment Assistance

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), is to remove a rule that implemented a statute that no longer exists and is no longer necessary. The purpose of proposed Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), is to clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and the Department's actions when the parent who owes support and receives reemployment assistance files for bankruptcy.

SUMMARY: The proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), removes the obsolete incorporation by reference of the declarations of reciprocity established between other countries. The proposed amendments to Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and that the amount of child support withheld is not affected when a parent owing child support files for bankruptcy. The proposed amendment reflects that the Department limits the reemployment assistance withholding percentage reported to no more than 40 percent per support order or a total of 50 percent of a parent's reemployment assistance and that the Department no longer provides parents a record of reemployment assistance withholding collections. The proposed amendments also reflect the agency name change from the Florida Department of Economic Opportunity to the Florida Department of Commerce.

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 FS.

LAW IMPLEMENTED: 409.2557, 443.051 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:

The following rule is hereby repealed.

12E-1.015 Reciprocity Requests.

Rulemaking Authority 409.2557(3) FS. Law Implemented 88.1011(19)(b) FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.012, Amended 5-9-13, Repealed_____.

12E-1.037 Notification to Withhold Support from Reemployment Assistance.

(1) No change.

(2) Data exchange with the Florida Department of Commerce ~~Economic Opportunity~~.

(a) The Department receives data files periodically from the Florida Department of Commerce ~~Economic~~

~~Opportunity~~ and compares the reemployment assistance (formerly known as unemployment compensation) applicant information on the files to its own records of parents who owe support obligations and parents against whom the Department is seeking to establish a support obligation.

(b) If a name and social security number on a data file matches with a parent who has an open case in the Department's records, the Department adds the reemployment assistance information from the file to the parent's child support case record.

(c) No change.

(3) Notifying the Florida Department of Commerce Economic Opportunity of the withholding percentage.

(a) through (b) No change.

(4) Maximum withholding percentage.

(a) The Department limits the reemployment assistance withholding percentage reported it reports to the Florida Department of Commerce Economic Opportunity to no more than 40 percent per support order or a total of 50 percent of a parent's reemployment assistance.

(b)~~1~~. When a parent has more than one support order requiring withholding from reemployment assistance, the Department adds the withholding percentages from each of the orders and reports the combined withholding percentage to the Florida Department of Commerce Economic Opportunity. If the combined withholding percentage exceeds 50 percent, the Department reports 50 percent as the withholding percentage. For example, if the parent has two support orders that each require withholding from reemployment assistance at a rate of 40 percent (totaling 80 percent), the Department reports 50 percent to the Florida Department of Commerce as the parent's withholding percentage. For example, if a parent has two orders that each require withholding 20 percent from reemployment assistance, the total combined withholding percentage the Department reports for the parent is 40 percent.

~~2. When a parent has more than one support order requiring withholding from reemployment assistance and the combined withholding percentage exceeds 50 percent, the Department reports 50 percent as the withholding percentage. For example, if the parent has two support orders that each require withholding from reemployment assistance at a rate of 40 percent (totaling 80 percent), the Department reports 50 percent to the Department of Economic Opportunity as the parent's withholding percentage.~~

(5) Refunding collections that exceed the support obligation.

(a) No change.

(b) In addition to refunding excess withholding amounts, the Department ~~will~~ shall calculate an adjusted withholding percentage that does not exceed the parent's support obligation and notify the Florida Department of Commerce-Economic Opportunity of the adjusted withholding percentage.

(c) If a subsequent reemployment assistance collection is withheld that exceeds the total support obligation as described in paragraph (5)(a), before the Florida Department of Commerce-Economic Opportunity implements the adjusted withholding percentage, the Department ~~will~~ shall promptly refund the excess amount to the parent.

(6) through (7) No change.

~~(8) Payment receipts. The Department shall provide either parent with a record of reemployment assistance withholding collections upon request.~~

~~(8)(9) Bankruptcy. If the parent who owes support files bankruptcy, the withholding of current support from reemployment assistance may continue and is unaffected by the bankruptcy filing. When a Chapter 11, 12, or 13 bankruptcy case is filed for a parent who owes a support obligation and the Department receives the first reemployment assistance withholding collection before a bankruptcy plan is confirmed, withholding support from the parent's reemployment assistance continues until the bankruptcy plan is confirmed.~~

Rulemaking Authority 409.2557 FS. Law Implemented 409.2557, 443.051 FS. History—New 9-19-17, Amended

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 10, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 19, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
REPEALING RULE 12E-1.015
AMENDING RULE 12E-1.037

SUMMARY OF PROPOSED RULES

The proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), removes the obsolete incorporation by reference of the declarations of reciprocity established between other countries.

The proposed amendments to Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and that the amount of child support withheld is not affected when a parent owing child support files bankruptcy. The proposed amendment reflects that the Department limits the reemployment assistance withholding percentage reported to no more than 40 percent per support order or a total of 50 percent of a parent's reemployment assistance and that the Department no longer provides parents a record of reemployment assistance withholding collections. The proposed amendments also reflect the agency name change from the Florida Department of Economic Opportunity to the Florida Department of Commerce.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), is necessary to remove an obsolete rule that implemented a statute that no longer exists. The proposed amendment to Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), is necessary to clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and the Department's actions when the parent who owes support and receives reemployment assistance files bankruptcy.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on May 19, 2025 (Vol. 51, No. 97), to advise the public of the draft repeal of Rule 12E-1.015, F.A.C., and the draft changes to Rule 12E-1.037, 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 noticed in the next available *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 10, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 10, 2025, and approved the publication of the Notice of Proposed Rule for the repeal of Rule 12E-1.015, F.A.C., and the draft changes to Rule 12E-1.037, 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 3, 2025 (Vol. 51, No. 107.)