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RE: Proposed Rule 12A-1

Brinton Hevey

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To: Brown, French <fbrown@joneswalker.com>

Fri 8/8/2025 12:48 PM

Cc: RuleComments

Good afternoon,

Thank you for providing your comments. We will review the comments and address them during the rulemaking process.

Thanks again,
Brinton



Brinton Hevey
Office of Technical Assistance
Florida Department of Revenue
(850) 717-7754
Brinton.Hevey@floridarevenue.com

From: Brown, French <fbrown@joneswalker.com>

Sent: Thursday, August 7, 2025 4:20 PM

To: RuleComments <RuleComments@floridarevenue.com>; Brinton Hevey <Brinton.Hevey@floridarevenue.com>

Subject: Proposed Rule 12A-1

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Good day,

I have found what appear to be potential technical errors in the draft rule, which the Department may wish to consider:

Pg 3; 12A-1.008(1)(d) – It appears that “purchase” may have inadvertently been removed as Rule 12A-1.044(4) provides for the taxability regarding the purchase and lease of vending machines.

Pg 7; 12A-1.044(5) – It appears the new (5) needs to be underlined. It also appears that there is a substantial amount text missing between what was the first example (formerly (6)(a), now (5)(a) and the third example (formerly (6)(c), now (5)(b)). I assume the whole of (5)(b) was intended to be removed.

Page 33; 12A-1.117(1)(h) – The definition of remote sale contains a reference to “this emergency rule.”