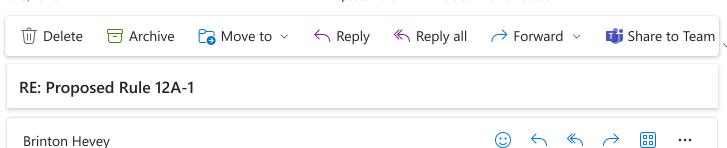
Fri 8/8/2025 12:48 PM



Good afternoon,

Cc: RuleComments

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

Thanks again, Brinton



To: Brown, French <fbrown@joneswalker.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."

about:blank 1/1