

From: [F.I](#)
To: [RuleComments](#)
Subject: Comments on Notices of Proposed Rule "FAR Vol. 52, No. 190 (September 30, 2026)"
Date: Monday, October 19, 2026 05:27:14

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Dear Sir or Madam:

Please accept the following comments on the Department of Revenue's notices of proposed rule published in the Florida Administrative Register on September 30, 2026 (FAR Vol. 52, No. 190).

FLORIDA WEST COAST FRANCHISE OWNERS ASSOCIATION

October 20, 2026

Department of Revenue
Office of Technical Assistance
P.O. Box 7443
Tallahassee, Florida 32314-7443

Re: Comments on Notices of Proposed Rule — FAR Vol. 52, No. 190 (September 30, 2026)
Rules 12-24.011, 12-26.001, 12-26.002, 12-26.003, 12-26.004, 12-26.008, 12-6.030, and 12-6.032, F.A.C.

Dear Sir or Madam:

On behalf of the Florida West Coast Franchise Owners Association (FOA), I am pleased to submit these comments on the Department of Revenue's proposed rule amendments published in the Florida Administrative Register on September 30, 2026. Our association represents Florida's small-business convenience-store franchisees on the state's west coast, operators who file and pay Florida taxes — including sales and use tax — every month. We have applied for federal nonprofit organization status, reflecting our mission as a member-service association rather than a commercial enterprise.

We support the Department's direction in this package: modernizing the electronic filing system, giving taxpayers a firm 30-day notice when a refund application needs more information, and clarifying how interest accrues on delayed refunds. Clear timelines and complete communication from the Department reduce disputes and help small businesses plan their cash flow. In the spirit of constructive engagement, we offer the following comments and requests for clarification:

1. "Properly completed" applications (Rules 12-26.003 and 12-26.004). Proposed Rule 12-26.003(4) provides that an application that is not properly completed is not considered filed for purposes of the Section 215.26, F.S., refund filing deadline or for interest under Sections 213.235 and 213.255, F.S. This is a significant consequence, and small businesses need to know exactly how to meet the standard. We ask the

Department to:

- publish a public, form-by-form checklist of each item that makes an application "properly completed" under Rule 12-26.003(4)(a)-(h), and make that checklist part of the form instructions;
- confirm that a minor, correctable omission — such as a missing attachment the taxpayer promptly supplies after the 30-day notice — will be treated as completing the original application rather than as a new filing, so the original filing date is preserved for tolling and interest purposes; and
- specify what the 30-day notice of errors or omissions must contain so that a franchisee receiving it can cure the deficiency on the first try, rather than learning of additional requirements through successive notices.

2. The 30-day notice (Rule 12-26.004(2)(a)). We welcome the requirement that the Department notify the applicant of errors, omissions, or needed information within 30 consecutive calendar days of receiving an application. We ask the Department to confirm that the notice will identify, specifically and in plain language, each item that is missing or insufficient — as the proposed rule's own language contemplates — and that the Department will not deny a refund application as incomplete while the taxpayer is still within the time to respond to a timely 30-day notice.

3. Interest on delayed refunds (Rule 12-26.004(3)). We support the clarification that interest accrues from the 91st day following receipt of the completed application through the day the warrant-request voucher is submitted to the Chief Financial Officer, and that "receipt" means the postmark date, the electronic submission date, or actual receipt where no postmark exists. We ask the Department to confirm that this definition of receipt applies consistently throughout the chapter, including for purposes of Section 213.255, F.S., payments made under protest addressed in proposed Rule 12-26.002(2)(c).

4. Interest waivers for extensions (Rules 12-6.030 and 12-6.032). We understand these amendments implement Sections 29 and 30 of Chapter 2026-239, Laws of Florida, and we accept that extensions of time come with tradeoffs. However, our members are concerned that the proposed rule effectively prices the exercise of due-process rights: a taxpayer who needs more time to prepare for a conference or protest must forfeit interest for the extension period. We ask the Department to:

- limit any interest waiver strictly to the actual period of extension granted, not to the full conference or protest process;
- state the waiver and its exact effect plainly in the notice of intent or proposed denial, so taxpayers understand the choice they are making; and
- confirm that nothing in the rule pressures or penalizes a taxpayer for requesting a reasonable extension to obtain records or counsel.

5. Secure File Transfer Protocol registration (Rule 12-24.011; new Form DR-600002). We support modernizing the electronic filing system and recognize that a secure, account-based process benefits everyone. We ask the Department to:

- publish a transition timeline with a reasonable compliance period before any taxpayer is required to use the new SFTP registration, and to align any new requirement with the start of a calendar quarter or tax year so businesses are not caught mid-cycle;
- confirm whether businesses already enrolled and filing through eServices will be grandfathered or must re-register, and whether enrollment will be phased by filing volume or taxpayer type; and
- provide accessible, free support channels for small businesses — many of our members' stores do not have in-house IT staff — including a published guide for common point-of-sale and accounting software workflows.

6. Transition and effective date. The draft language proposes an effective date of January 1, 2027, for the Chapter 12-26 amendments. We support this timeline and ask that the Department confirm that the new procedures, including the 30-day notice and the new forms, apply only to applications received on or after the effective date, and that pending applications continue under the rules in effect when filed.

Thank you for the opportunity to comment. Our association is eager to work with the Department on implementation materials that small businesses can actually use. Please direct any questions to me at the address above.

Respectfully submitted,

Fariborz Ishani
Executive Vice President
Florida West Coast Franchise Owners Association

cc: Chintan Patel, President, Florida West Coast Franchise Owners Association