



Executive  
Director  
Leon M. Biegalski

March 15, 2018

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JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE

Ms. Jamie Jackson, Senior Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1400

RE: Proposed Amended Rules and Forms

Dear Ms. Jackson:

At their March 7, 2018, public meeting, the Governor and Cabinet approved adoption and certification of the Department of Revenue's proposed property tax rules. The proposed rules include:

Rule 12-18.008	Compensation for Vending Machine Violations
Rule 12-21.203	Notification to Custodians
Rule 12-26.003	Application for Refund
Rule 12-26.004	Refund Approval Process
Rule 12-26.008	Public Use Forms
Rule 12-26.009	Refund/Offset Within an Audit
Rule 12A-1.012	Repossessed Merchandise and Bad Debts
Rule 12A-1.0144	Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies
Rule 12A-1.097	Public Use Forms
Rule 12A-1.097	Public Use Forms
Rule 12A-1.108	Exemption of Data Center Property
Rule 12A-16.008	Public Use Forms

The Notices of Proposed Rule for these rules were published in the Florida Administrative Register (F.A.R.) on November 2, 2017 (Vol. 43, No. 213, pp. 4941-4942).

Four Notices of Change for Rules 12-26.003, 12-26.004, 12-26.008, and 12-26.009, F.A.C. were published in the F.A.R. on February 20, 2018, (Vol. 44, No. 35, p. 836).

Three Notices of Change for Rules 12A-1.012, 12A-1.0144, and 12A-1.097, F.A.C., were published in the F.A.R. on February 20, 2018, (Vol. 44, No. 35, p. 837).

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director  
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kuttikrishnan, Director

[www.floridarevenue.com](http://www.floridarevenue.com)  
Florida Department of Revenue  
Tallahassee, Florida 32399-0100

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Two Notices of Change for Rules 12A-1.097, and 12A-1.108, F.A.C., were published in the F.A.R. on February 20, 2018, (Vol. 44, No. 35, p. 836).

A Notice of Change for Rule 12A-16.008, F.A.C., was published in the F.A.R. on February 20, 2018, (Vol. 44, No. 35, p. 837).

The Department reviewed the proposed rules listed above and determined that the proposed rules likely will not adversely impact small businesses, small counties, or small cities, and they are not likely to have an increased regulatory cost greater than \$200,000 in the aggregate within one year after the implementation of the rules. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do not require ratification by the Florida Legislature under section 120.541(3), F.S.

The Department requests that the Committee file its certificate with the Bureau of Administrative Code on March 23, 2018. The Department would like to file the proposed rule for final adoption with the Department of State on March 23, 2018, for an effective date of April 12, 2018. If you have any questions, please do not hesitate to contact me.

Thank you,



Kimberly Berg  
Agency Rules Coordinator

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