



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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October 16, 2020

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

Attn: Jamie Jackson, Chief Attorney

RE: Florida Department of Revenue Proposed Rule Amendments  
*Rule 12-24.001 – Scope of Rules*  
*Rule 12-24.002 – Definitions*  
*Rule 12-24.003 – Requirements to File or to Pay Taxes by Electronic Means*  
*Rule 12-24.004 – Enrollment*  
*Rule 12-24.010 – General Administrative Provisions; Voluntary Participation; Confidentiality;*  
*Granting of Waivers From Electronic Filing Requirements*

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not been changed from the proposed rule amendments published in the *Florida Administrative Register* on September 24, 2020 (Vol. 46, No. 187, pp. 3952-3954).

The Department reviewed the proposed rules listed above and determined that the proposed rules likely will not have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on October 23, 2020, for an effective date of November 12, 2020. These rules are filed not more than 90 days after the notice. The final public hearing for these rules was held on September 22, 2020, during a regular meeting of the Governor and Cabinet.

Sincerely,

Janet Young  
Agency Rules Coordinator