

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

October 23, 2020

Danielle Boudreaux Florida Department of Revenue Building One, Room 2600 2450 Shumard Oak Blvd. Tallahassee, FL 32399-0100

Attention: Janet Young

Dear Ms. Boudreaux:

Your adoption package for Rules 12-2.022, .023, .024, .025, and .026, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 2:17 p.m. on October 23, 2020. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is November 12, 2020.

Sincerely,

Ernest L. Reddick Program Administrator

ELR/ag

Grosenbaugh, Anya C.

From: Janet Young <Janet.Young@floridarevenue.com>

Sent: Friday, October 23, 2020 2:17 PM

To: Reddick, Ernest L.; Grosenbaugh, Anya C.; Danielle Boudreaux

Cc: Danielle Boudreaux; Jennifer Ensley

Subject: RE: Department of Revenue Rule Ch. 12-2 Certification

Attachments: 12-2 Certification Package - Revised.pdf; 12-2_Rule Text_Final_10232020.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

The certification package has been revised to include a Designation of Rule the Violation of which is a Minor Violation and revised repealed rule text. An updated Word version containing the revised repealed rule text is also included.

Thank you!

Janet

From: Reddick, Ernest L. < Ernest.Reddick@DOS.MyFlorida.com>

Sent: Friday, October 23, 2020 1:54 PM

To: Grosenbaugh, Anya C. <Anya.Grosenbaugh@dos.myflorida.com>; Janet Young <Janet.Young@floridarevenue.com>;

Danielle Boudreaux < Danielle.Boudreaux@floridarevenue.com > Subject: RE: Department of Revenue Rule Ch. 12-2 Certification

Anya is correct.

From: Grosenbaugh, Anya C. < Anya. Grosenbaugh@dos. myflorida.com>

Sent: Friday, October 23, 2020 1:53 PM

To: Janet Young < Janet. Young@floridarevenue.com >; Danielle Boudreaux < Danielle. Boudreaux@floridarevenue.com >

Cc: Reddick, Ernest L. < <u>Ernest.Reddick@DOS.MyFlorida.com</u>> **Subject:** RE: Department of Revenue Rule Ch. 12-2 Certification

Repealed rule language is not excused from the minor violation certification. We will require it in order to file the rule packet.

From: Janet Young < Janet. Young@floridarevenue.com>

Sent: Friday, October 23, 2020 1:47 PM

To: Grosenbaugh, Anya C. < Anya. Grosenbaugh@dos.myflorida.com>; Danielle Boudreaux

<<u>Danielle.Boudreaux@floridarevenue.com></u>

Cc: Reddick, Ernest L. < Ernest.Reddick@DOS.MyFlorida.com Subject: RE: Department of Revenue Rule Ch. 12-2 Certification

EMAIL RECEIVED FROM EXTERNAL SOURCE

Because these rules are repealed, a Designation of Rule the Violation of which is a Minor Violation is not required.

From: Grosenbaugh, Anya C. <Anya.Grosenbaugh@dos.myflorida.com>

Sent: Friday, October 23, 2020 1:43 PM

To: Janet Young < Janet. Young@floridarevenue.com >; Danielle Boudreaux < Danielle. Boudreaux@floridarevenue.com >

Cc: Reddick, Ernest L. < Ernest.Reddick@DOS.MyFlorida.com Subject: RE: Department of Revenue Rule Ch. 12-2 Certification

It is also missing the minor violation certification. It is still required even for repeals.

From: Grosenbaugh, Anya C.

Sent: Friday, October 23, 2020 1:42 PM

To: 'Janet Young' < Janet. Young@floridarevenue.com'>; 'Danielle Boudreaux' < Danielle. Boudreaux@floridarevenue.com'>

Cc: 'Bobby York' < Bobby York@floridarevenue.com>

Subject: RE: Department of Revenue Rule Ch. 12-2 Certification

Sorry Bobby, looks like this was one of Danielle's.

From: Grosenbaugh, Anya C.

Sent: Friday, October 23, 2020 1:41 PM

To: Bobby York < Bobby. York@floridarevenue.com >; Janet Young < Janet. Young@floridarevenue.com >

Cc: Reddick, Ernest L. < <u>Ernest.Reddick@DOS.MyFlorida.com</u>> **Subject:** RE: Department of Revenue Rule Ch. 12-2 Certification

Good afternoon,

The repeal language should be shown in two manners as done below. One with just the title and history notes that have "Repealed" added to the history note. Below that should be the language with the diagonal line. If you could correct the rule text and just send me the Word document, I will correct it in the adoption packet.

12-2.022 Public Inspection and Copying.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2)(a) FS.

History-New 11-11-92, Amended 3-7-07, Repealed 11-12-20.

12-2.022 Public Inspection and Copying.

- (1) The following shall be made available from the agency for public inspection and copying, at no more than cost:
- (a) All final orders.
- (b) A current subject-matter index identifying final orders which are indexed.
- (c) A list of all final orders which are not indexed, which must be listed pursuant to rule 1B-32.001, F.A.C.
- (2)(a) The Agency Clerk shall assist the public in obtaining information pertaining to final orders, except for final orders for child support enforcement. The Office of the Agency Clerk is located at the Department of Revenue, 2450 Shumard Oak Boulevard, Room 1-2400, Tallahassee, Florida 32399-0100, Phone Number (850)617-8347.

(b) The Office of the Deputy Agency Clerks for the Child Support Enforement Program shall assist the public in obtaining

information regarding final orders for child support enforcement.

1. For purposes of final orders for child support enforcement, except for administrative paternity and support orders, contact

the Deputy Agency Clerk at the Department of Revenue, 2450 Shumard Oak Boulevard, Room 2-4200, Tallahassee, FL 32399-3150,

Phone Number (850)717-7000.

2. For purposes of administrative paternity and support orders, contact the Deputy Agency Clerk at the Department of Revenue,

400 W. Robinson Street, Suite S-509, Orlando, FL 32801, Phone Number (407)317-7934.

(c) The office of the Agency Clerk and the offices of the Deputy Agency Clerk are open to the public between the hours of 8:00

a.m. and 5:00 p.m., excluding state holidays and weekends.

(3)(a) Final orders, except final orders for child support enforcement, required to be indexed may be found by utilizing the

Department's official reporter, Florida Administrative Law Reports (FALR). The official reporter is found at most county law libraries,

and is available by subscription at Florida Administrative Law Reports, Post Office Box 385, Gainesville, Florida 32602, Phone Number

(904)375-8036.

(b) Final orders relating to child support enforcement that are required to be indexed are located at the offices of the Deputy

Agency Clerks, as provided in subsection (2).

(4)(a) Except for final orders relating to child support enforcement, final orders that are listed, but not indexed and published,

and the list of such final orders are maintained at the Office of the Agency Clerk.

(b) Deputy Agency Clerks will render, file, index, and certify final orders relating to child support enforcement. Final orders

relating to child support enforcement that are listed, but not indexed and published, and the list of those final orders are maintained

at the offices of the Deputy Agency Clerks for the Child Support Enforcement Program.

(5) Certified copies of final orders pertaining to child support enforcement may be obtained from the Deputy Agency Clerks at

their office designations, as provided in subsection (2). Certified copies of other final orders may be obtained from the Office of the

Agency Clerk. The Department will charge fees, as provided in section 119.07(4), F.S., for certified copies of final orders.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2)(a) FS.

History-New 11-11-92, Amended 3-7-07.

Best,

Anya Grosenbaugh

Government Operations Consultant III

Florida Administrative Code and Register

Room 701, The Capitol | Tallahassee, Florida

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From: Reddick, Ernest L. < Ernest.Reddick@DOS.MyFlorida.com>

Sent: Friday, October 23, 2020 1:21 PM

To: Administrative Code <AdministrativeCode@DOS.MyFlorida.com>; Grosenbaugh, Anya C.

<Anya.Grosenbaugh@dos.mvflorida.com>

Subject: FW: Department of Revenue Rule Ch. 12-2 Certification

From: Janet Young < Janet. Young@floridarevenue.com>

Sent: Friday, October 23, 2020 1:12 PM

To: Reddick, Ernest L. < Ernest. Reddick@DOS. MyFlorida.com>

Cc: Danielle Boudreaux Danielle.Boudreaux@floridarevenue.com; Jennifer Ensley

<Jennifer.Ensley@floridarevenue.com>

Subject: Department of Revenue Rule Ch. 12-2 Certification

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Attached is the certification package to certify the repeal of Department of Revenue Rule Ch. 12-2, F.A.C. The original certification documents are being mailed to you.



Janet L. Young Agency Rules Coordinator Office of the Executive Director Florida Department of Revenue (850) 717-6536 OR DA Janet. Young@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

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BILL GALVANO President



THE FLORIDA LEGISLATURE JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

JOSE R. OLIVA Speaker



KENNETH J. PLANTE COORDINATOR Room 680, Pepper Building 111 W. Madison Street Tallahassee, Florida 32399-1400 Telephone (850) 488-9110 Fax (850) 922-6934 www.japc.state.fl.us japc@leg.state.fl.us

Senator Linda Stewart, Chair Representative Erin Grall, Vice Chair Senator Janet Cruz Senator Ed Hooper Senator Keith Perry Senator Tom A. Wright Representative Vance Arthur Aloupis, Jr. Representative Tommy Gregory Representative Cindy Polo Representative Holly Raschein Representative Jason Shoaf Representative Clovis Watson, Jr.

CERTIFICATION

Department:	
Agency:	

Department of Revenue

12-2.022, .023, .024, .025, .026

Rule No(s): File Control No: 182814 As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify that: X There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules. Certification Date: 10/23/2020 This certification expires after: 10/30/2020 Certifying Attorney: Jamie Jackson NOTE.

VOIE:			
	The above certified rules include materials incorporated by reference.		
\boxtimes	The above certified rules do not include materials incorporated by reference.		



Florida Department of Revenue Office of the Executive Director

Jim Zingale Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 23, 2020

Mr. Ernie Reddick, Chief Florida Department of State R.A. Gray Building, Mail Station 22 500 S. Bronough Street Tallahassee, Florida 32399-0250

Re:

Certification of Department of Revenue Rules

Dear Mr. Reddick:

The following Department of Revenue Rules are presented for certification:

12-2.022

12-2.023

12-2.024

12-2.025

12-2.026

The following person may be contacted regarding these rule certifications:

Danielle Boudreaux

717-7082

danielle.boudreaux@floridarevenue.com

Florida Department of Revenue Building One, Room 2600 2450 Shumard Oak Blvd. Tallahassee, Florida 32399-0100

Sincerely,

Janet Young

Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE

ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- [X] (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- [X] (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- [X] (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- [X] (a) Are filed not more than 90 days after the notice; or
- [] (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- [] (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- [] (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- [] (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- [] (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- [] (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered: or
- [] (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- [] (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

Rule No(s).	
12-2.022	
12-2.023	
12-2.024	
12-2.025	
12-2.026	
of State or a later date as set out below: Effective Date: (month) (day) (year)	., the rules take effect 20 days from the date filed with the Department
	Anchen Q. muland Signature, Person Authorized to Certify Rules
	Deputy Executive Director
	Title
	5
	Number of Pages Certified

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the

undersigned agency by and upon their filing with the Department of State.

CERTIFICATION OF DEPARTMENT OF STATE DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

[X] All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

[] The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-2.022

12-2,023

12-2.024

12-2.025

12-2.026

Signature of Agency Head

Executive Director

Title

Form: DS-FCR-6

Rule 1-1.010(3)(f), F.A.C.; effective 10-17

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-2, FLORIDA ADMINISTRATIVE CODE

ORGANIZATION AND GENERAL INFORMATION

REPEALING RULE(S) 12-2.022, 12-2.023, 12-2.024, 12-2.025, 12-2.026

12-2.022 Public Inspection and Copying.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2)(a) FS. History-New 11-11-92, Amended 3-7-07 Repealed 11-12-20.

12-2.022 Public Inspection and Copying.

- (1) The following shall be made available from the agency for public inspection and copying, at no more than cost:
 - (a) All final orders.
 - (b) A current subject-matter index identifying final orders which are indexed.
 - (c) A list of all final orders which are not indexed, which must be listed pursuant to rule 1B-32.001, F.A.C.
- (2)(a) The Agency Clerk shall assist the public in obtaining information pertaining to final orders, except for final orders for child support enforcement. The Office of the Agency Clerk is located at the Department of Revenue, 2450 Shumard Oak Boulevard, Room 1-2400, Tallahassee, Florida 32399-0100, Phone Number (850)617-8347.
- (b) The Office of the Deputy Agency Clerks for the Child Support Enforcement Program shall assist the public in obtaining information regarding final orders for child support enforcement.
- 1. For purposes of final orders for child support enforcement, except for administrative paternity and support orders, contact the Deputy Agency lerk at the Department of Revenue, 2450 Shumard Oak Boulevard, Room 2-4200, Tallahassee, FL 32399-3150, Phone Number (850)717-7000.
- 2. For purposes of administrative paternity and support orders, contact the Deputy Agency Clerk at the Department of Revenue, 400 W. Robinson Street, Suite S-509, Orlando, FL 32801, Phone Number (407)317-7934.
- (c) The office of the Agency Clerk and the offices of the Deputy Agency Clerk are open to the public between the hours of 8:00 a.m. and 5:00 p.m., excluding state holidays and weekends.

- (3)(a) Final orders, except final orders for child support enforcement, required to be indexed may be found by utilizing the Department's official reporter, Florida Administrative Law Reports (FALR). The official reporter is found at most county law libraries, and is available by subscription at Florida Administrative Law Reports, Post Office Box 385, Gainesville, Florida 32602, Phone Number (904)375-8036.
- (b) Final orders relating to child support enforcement that are required to be indexed are located at the offices of the Deputy Agency Clerks, as provided in subsection (2).
- (4)(a) Except for final orders relating to child support enforcement, final orders that are listed, but not indexed and published, and the list of such final orders are maintained at the Office of the Agency Clerk.
- (b) Deputy Agency Clerks will render, file, index, and certify final orders relating to child support enforcement. Final orders relating to child support enforcement that are listed, but not indexed and published, and the list of those final orders are maintained at the offices of the Deputy Agency Clerks for the Child Support Enforcement Program.
- (5) Certified copies of final orders pertaining to child support enforcement may be obtained from the Deputy Agency Clerks wheir office designations, as provided in subsection (2). Certified copies of other final orders may be obtained from the Office of the Agency Clerk. The Department will charge fees, as provided in section 119.07(4), F.S., for certified copies of final orders.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2)(a) FS. History-New 11-11-92, Amended 3-7-07. Repealed 11-12-20.

12-2.023 Final Orders Required to be Indexed.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3)(p), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2) FS. History—New 11-11-92, Amended 3-7-07, Repealed 11-12-20.

12-2.023 Final Orders Required to be Indexed.

- (1) For purposes of this part, final orders issued pursuant to sections 120.565, 120.569, 120.57(1), (2), (3), 409.256 and 409.2563, F.S., which are required to be indexed pursuant to rule +13-32.001, F.A.C., shall be indexed. The following categories of final orders are required to be indexed:
- (a) A final order which discusses a substantial legal issue of first impression which is actually resolved in the case:

- (b) A final order which establishes a rule of law, principle, or policy for the first time, which the agency will rely upon and apply in similar circumstances;
- (c) A final order which alters, modifies, or significantly clarifies a rule of law, principle, or policy previously applied, announced, or relied upon by the agency; and,
- (d) A final order which resolves an apparent conflict in decisions of the agency or harmonizes decisions of appellate courts.
- (2) Final orders rendered by the Division of Administrative Hearings pursuant to sections 120.54(4) and 120.56, F.S., will be indexed by the Division of Administrative Hearings.
- (3) The following categories of final orders are excluded from indexing, but are listed pursuant to the provisions of rule 12-2.024, F.A.C.:
 - (a) Final orders resulting from stipulations, agreed settlements, and consent agreements;
- (b) Final orders in license or permit denial or revocation proceedings, unless the final order is of precedential value as described in paragraphs (1)(a) through (d); and,
- (c) Final orders issued by the child support enforcement program of the Department, unless the final order is of precedential value as described in paragraphs (1)(a) through (d).

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3)(p), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2) FS. History–New 11-11-92, Amended 3-7-07. Repealed 11-12-20.

12-2.024 Listing of Final Orders.

Rulemaking Authority 120.533, 213.06(1) FS. Law Implemented 120.53(2) FS. History-New 11-11-92, Repealed 11-12-20.

12-2.024 Listing of Final Orders.

The Department shall maintain a list of stipulations, agreed settlements, consent agreements, and other final orders lacking precedential value, which the agency has excluded from indexing. The list shall contain the names of the parties to the proceeding and the number assigned to the final order.

Rulemaking Authority 120.533, 213.06(1) FS. Law Implemented 120.53(2) FS. History—New 11-11-92, Repealed 11-12-20.

12-2.025 Designation of Official Reporter.

Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(4) FS. History—New 11-11-92, Amended 3-7-07. Repealed 11-12-20.

12-2.025 Designation of Official Reporter.

- (1) Child support enforcement final orders will be listed and maintained by the child support enforcement Deputy Agency Clerks.
- (2) For all other Department final orders, the Department designates the Florida Administrative Law Reports as its official reporter for purposes of publishing and indexing by subject matter all Department final orders required to be indexed by section 120.53, F.S. and rule 1B-32.001, F.A.C.
- (3) The General Counsel, the General Counsel's designee, or Agency Clerk shall determine the final orders required to be indexed.

Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(4) FS. History-New 11-11-92, Amended 3-7-07. Repealed 11-12-20.

12-2.026 Numbering of Final Orders.

Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(2), (3), (4), 409.256, 409.2563 FS. History-New 11-11-92, Amended 3-7-07. Repealed 11-12-20.

12-2.026 Numbering of Final Orders.

- (1) All final orders shall be sequentially numbered at the time of rendition.
- (2) The sequential number shall be a two-part number separated by a dash with the first part indicating the year and the second part indicating the numerical sequence of the order as rendered for that year, beginning with number 1 each new calendar year. The assigned agency designation profix shall precede the two-part number. The agency designated prefixes are:
- (a) "DORCSA" for administrative paternity and support orders rendered by the Child Support Enforcement Program.
 - DORCSO" for all other final orders rendered by the Child Support Enforcement Program.

- (c) "DOR" for all final orders not rendered by the Child Support Enforcement Program.
- (3) The applicable order category shall be added as a suffix succeeding the agency designation prefix and two-part number. The order categories are as follows:
 - (a) DS Declaratory Statement
 - (b) FOI Final Order/Informal Proceedings
 - (c) FOF Final Order/Formal Proceedings
 - (d) AS Agreed Settlement
- (4) For child support enforcement administrative paternity and support orders, the applicable categories shall be added as a sub-suffix succeeding the applicable order categories in subsection (3). The sub-suffix categories are as follows.
 - (a) Paternity Only: ESTPAT Establishment of Admin strative Paternity Order
 - (b) Paternity and Support:
 - 1. ESTPAS Establishment of Administrative Paternity and Support Order
 - 2. MODPAS Modification of Administrative Paternity and Support Order
 - 3. SUSPPAS Suspension of Administrative Paternity and Support Order
 - 4. REIPAS Reinstatement of Administrative Paternity and Support Order
 - 5. TERMPAS Termination of Administrative Paternity and Support Order
 - (c) Support Only:
 - 1. ESTS Establishment of Administrative Support Order
 - 2. MOD8 Modification of Administrative Support Order
 - 3. SUSPS Suspension of Administrative Support Order
 - 4. REIS Reinstatement of Administrative Support Order
 - 5. TERMS Termination of Administrative Support Order

Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(2), (3), (4), 409.256, 409.2563 FS. History-New 11-11-92, Amended 3-7-07 Repealed 11-12-20.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-2, FLORIDA ADMINISTRATIVE CODE

ORGANIZATION AND GENERAL INFORMATION

REPEALING RULES 12-2.022, 12-2.023, 12-2.024, 12-2.025, 12-2.026

SUMMARY OF PROPOSED RULE

The Department is submitting Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., for repeal.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed changes repeal administrative rules that contain provisions that are no longer applicable, include internal procedures, or are duplicative of statute, and therefore, do not constitute a rule.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

Under s. 120.54(2)(a), F.S., agencies are not required to publish a Notice of Rule Development when the intended action is the repeal of a rule. The purpose of rulemaking activities related to Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., is to repeal all five rules. Therefore, a Notice of Rule Development was not published, nor was a rule development workshop scheduled.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for the repeal of Rules 12-2.022, 12-2.023, 12-2.024, 12-

2.025, and 12-2.026, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, pp. 3790-3791).

SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* September 24, 2020 (Vol. 46, No. 187, pp. 3951-3952), to advise the public of the repeal of Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., and to provide that, if requested in writing within 21 days of the date of the notice, a hearing would be scheduled and announced in the *Florida Administrative Register*. No request was received, and no hearing was held. No written comments were received by the Department.

No substantive changes were made to Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., after the Cabinet meeting on September 22, 2020, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rules if the substance of the proposed rules remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.