

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

[12-2.022](#): Public Inspection and Copying

[12-2.023](#): Final Orders Required to be Indexed

[12-2.024](#): Listing of Final Orders

[12-2.025](#): Designation of Official Reporter

[12-2.026](#): Numbering of Final Orders

PURPOSE AND EFFECT: The proposed changes repeal administrative rules that contain provisions that are no longer applicable, include internal procedures, or are duplicative of statute, and therefore, do not constitute a rule.

SUMMARY: 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.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: [120.53\(1\)\(c\)](#), [120.533](#), [213.06\(1\)](#), [409.2557\(3\)](#), [409.256\(17\)](#), [409.2563\(16\)](#), [FS](#)

LAW IMPLEMENTED: [120.53\(2\)](#), [\(3\)](#), [\(4\)](#), [409.256](#), [409.2563](#), [FS](#)

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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 XX-XX-XX.

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 XX-XX-XX.

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 XX-XX-XX.

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 XX-XX-XX.

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 XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020