



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 8, 2021

Jamie L. Jackson, Chief Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Re: Department of Revenue  
Rules 12A-1.006 and .007

Dear Ms. Jackson:

This is in response to your letter dated June 29, 2021, regarding your review of Rules 12A-1.006 and 12A-1.007, F.A.C.

**12A-1.006(15)(e)3.**

**Comment:** It appears that the citation included in this subparagraph should be updated to rule 12A-15.011(2)(b), F.A.C.

**Response:** The Department has sent a letter to the Bureau of Administrative Code requesting this technical change be made. A copy of the request has been included.

**12A-1.007**

**Comment:** Law Implemented

Please review whether section 212.07(7), F.S., is properly cited as a law implemented by the content of this rule. Section 212.12(12), F.S., should be removed as law implemented as it constitutes legislative intent. See § 120.536(1), Fla. Stat. (2020).

**Response:** Under "Law Implemented," the Department will correct the citation for s. 212.07(7), F.S., to s. 212.07(8), F.S., and will remove s. 212.12(12), F.S. These changes will be reflected in the materials submitted for certification and adoption.

If you need further assistance regarding the changes in response to your comments, please feel free to contact me at 717-6536.

Sincerely,

Janet L. Young  
Agency Rules Coordinator



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July 7, 2021

Ms. Anya Grosenbaugh, Chief  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Technical Change to Rule 12A-1.006, F.A.C.

Dear Ms. Grosenbaugh:

Pursuant to Rule 1-1.010(1), F.A.C., the Department of Revenue requests the following technical change for subparagraph 12A-1.006(16)(e)3., F.A.C.

(16)(a) through (d) No change

(e)1. through 2. No change

3. The local option surtax effective rates for the sale of other items through vending machines in paragraph 12A-15.011(2)(b) ~~subparagraph 12A-15.011(2)(c)5.~~, F.A.C., are also applicable to a coin-operated car wash.

Please contact me at 850-717-6536 or [janet.young@floridarevenue.com](mailto:janet.young@floridarevenue.com) if you have any questions regarding this request.

Sincerely,

Janet Young  
Agency Rules Coordinator