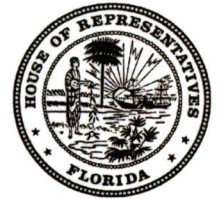


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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

June 29, 2021

Ms. Danielle Boudreaux
Revenue Program Administrator, Rulemaking & Legislative Analysis
Department of Revenue
2450 Shumard Oak Blvd.
Building 1, Room 1-2600
Tallahassee, Florida 32399-0100

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

RECEIVED

JUN 30 2021

TECHNICAL ASSISTANCE
AND DISPUTE RESOLUTION

Dear Ms. Boudreaux:

I have reviewed the above-referenced rules and offer the following comments for your consideration and response:

12A-1.006(15)(e)3.: It appears that the citation included in this subparagraph should be updated to rule 12A-15.011(2)(b), F.A.C.

12A-1.007: 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 a law implemented as it constitutes legislative intent. *See* § 120.536(1), Fla. Stat. (2020).

If you have questions, please do not hesitate to contact me. Otherwise, I look forward to your written response.

Sincerely,

A handwritten signature in blue ink that reads "Jamie L. Jackson".

Jamie L. Jackson
Chief Attorney