Respondent's Composite

Exhibit 19

Florida Department of Revenue Voluntary Disclosure and Related Payment Record

This composite exhibit consists of records relating to the voluntary disclosure and payment of unpaid sales tax associated with three Rockler transactions.

The composite includes:

William N. Spicola's February 19, 2025 voluntary disclosure letter to the Florida Department of Revenue, submitted as counsel for Bryan A. Lober; and

Bank of America transaction-detail record and related trust-account check image reflecting a $134.77 check dated February 19, 2025, payable to the Florida Department of Revenue. The trust-account number has been redacted from the payment record.



KOMISAR·SPICOLA
Post Office Box 664
Tallahassee, FL 32302

Voluntary Disclosure Program
Florida Department of Revenue
PO Box 5139
Tallahassee FL 32399-5139

KOMISAR · SPICOLA

Komisar Spicola, P.A.
P.O. Box 664
Tallahassee, FL 32302
Phone: (850) 328-4447
www.KomisarSpicola.com

February 19, 2025

Attention: Florida Department of Revenue

Re: Voluntary Disclosure Program

Executive Director Zingale:

It has been brought to my attention that sales tax went unpaid for purchases made by Bryan A. Lober's campaign. There was an error regarding the use of a Sales and Use Exemption Certificate. The tax totaling $134.77 was not collected for three transactions in Merritt Island, Brevard County, Florida, to purchase power tools online. The Department of Revenue has not contacted anyone regarding the unpaid tax. The purchaser is a consumer and does not have an applicable sales and use tax certificate number or Business Partner number and does not need to register for sales and use tax. This voluntary disclosure includes a check for $134.77 drawn from my Trust Account. I respectfully request that the Department accept this voluntary disclosure.

Sincerely,

/S/ William N. Spicola
William N. Spicola
Florida Bar Number: 70732
Post Office Box 664
Tallahassee, FL 32302
850-328-4447
Counsel for Bryan A. Lober

Public Service Trust - 1922: Account Activity Transaction Details

Check number: 00000001243

Post date: 03/05/2025

Amount: -134.77

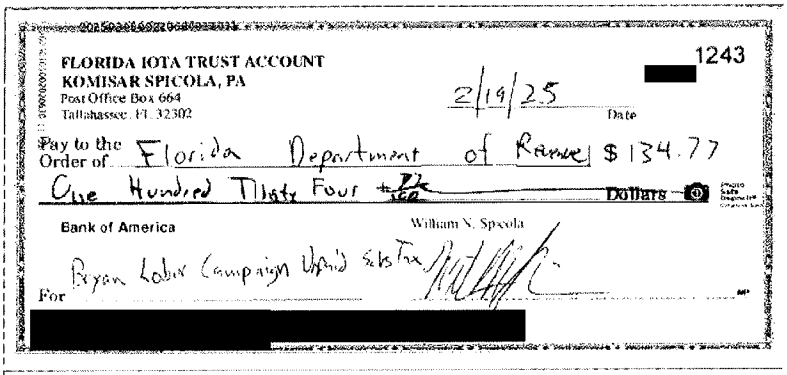
Type: Check

Description: Check

Merchant name: F

Merchant information:

Transaction category: Cash, Checks & Misc: Checks



FLORIDA IOTA TRUST ACCOUNT
KOMISAR SPICOLA, PA
Post Office Box 664
Tallahassee, FL 32302

1243 [redacted]

2/19/25
Date

Pay to the Order of Florida Department of Revenue $134.77

One Hundred Thirty Four & 77/100 Dollars

Bank of America

William N. Spicola

For Ryan Labor Campaign Unpaid Sls Tax [redacted]

SCAN DATE: 20250305
VAL DATE: 2025-03-04
SEQ: 002
ET: COUPON_MONEY
BN: 20630
SUB: 011
RTN: 063000047
ONUS: [redacted]
AUX: 1243
COUPONS:
06000202501310001003188630378915500000

7300000
FLA DEPT OF REVENUE-TAL
486051960 2
STATE TREASURER CONCENTRATION
7300000