

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX

AMENDING RULES 12A-1.004, 12A-1.005, 12A-1.038, 12A-1.044, 12A-1.060, and  
12A-1.097

12A-1.004 Sales Tax Brackets.

The Department has prepared, for public use, sales tax rate tables to provide the effective sales tax effective brackets for counties that do not impose a discretionary sales surtax and for counties that impose one or more discretionary sales surtax in Florida. Copies of effective sales tax brackets are available, without cost, by one or more of the following methods: 1) downloading the appropriate Sales Tax Rate Table from the Department's website Internet site at www.floridarevenue.com/forms ~~www.myflorida.com/dor/taxes~~; or, 2) calling the Department at 850-488-6800 ~~1(800)352-3671~~, Monday through Friday (excluding holidays), 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (3), (6), 212.031(1)(c), (d), 212.04(1), 212.05(1), 212.08(3), 212.12(9), (10), (11) FS. History—New 10-7-68, Amended 6-16-72, 9-24-81, 7-20-82, Formerly 12A-1.04, Amended 12-13-88, 8-10-92, 3-17-93, 12-13-94, 6-19-01, 11-1-05, 9-1-09, \_\_\_\_\_.

12A-1.005 Admissions.

(1) through (4) No change.

(5) Resale of Admissions.

(a) No change.

(b) ~~When~~ ~~However~~, if the purchaser of an admission resells the admission for the same amount or less, tax shall not be collected, and no credit is allowed for tax previously paid.

(c)1. When an admission is resold to an entity exempt from sales tax, the selling dealer may claim a credit or seek a refund from the Department for the amount of tax it paid on its purchase of the admission. This provision does not apply to sales of admissions to an exempt entity for resale. To receive a refund of tax paid on an admission that is resold to an entity exempt from sales tax, the selling dealer must file an Application for Refund-Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department within 3 years after the date the tax was paid. The applicant shall include the exempt entity's Consumer's Certificate of Exemption, or other applicable proof of the entity's exempt status, as well as a copy of the documentation that provides evidence of the tax the applicant paid for the admission that was subsequently resold, such as a ticket or invoice. In lieu of filing an application for refund for tax paid on an admission that is resold to an entity exempt from sales tax, the selling dealer may claim a lawful deduction on its sales and use tax return. The selling dealer must retain copies of the supporting documentation necessary to substantiate its entitlement to a refund or credit of tax paid until tax imposed under Chapter 212, F.S., may no longer be determined and assessed under s. 95.091, F.S.

2. The purchaser of an admission that is resold to an entity exempt from sales tax may seek a refund of the tax paid on the admission directly from the selling dealer when the purchaser and

selling dealer are members of the same controlled group of corporations for federal income tax purposes. The related selling dealer may claim a credit or seek a refund from the Department for the sales tax that it refunded to the related purchaser by obtaining the supporting documentation and following the procedures provided in paragraph (5)(c).

(6) No change.

Rulemaking Authority 212.04(4), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7), 616.260 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15,\_\_\_\_\_.

12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates.

(1) through (2) No change.

(3) Sales made to exempt entities other than governmental units.

(a) through (e) No change.

(3)(f) The validity of a Florida Consumer's Certificate of Exemption may be verified by using the Department's on-line Certificate Verification System at <https://verify-taxcerts.floridarevenue.com> <http://www.myflorida.com/dor/gta.html>, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3)(g)1. No change.

2. The selling dealer may obtain a transaction authorization number prior to or at the point-of-sale by using the Department's on-line Certificate Verification System at <https://verify-taxcerts.floridarevenue.com> <http://www.myflorida.com/dor/gta.html>, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. When using the Department's on-line Certificate Verification System, the dealer may key up to five Florida Consumer's Certificate of Exemption numbers into the system. When using the Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single Florida Consumer's Certificate of Exemption number. Each verification system will issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid Florida Consumer's Certificate of Exemption. Selling dealers using the automated telephone verification system who do not have a touch-tone telephone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3)(g)3. through 4. No change.

(3)(h) No change.

(4) Sales made directly to governmental units.

(4)(a) through (e) No change.

(4)(f) Payments made for the purchase or lease of items used for the operation or maintenance of a municipally owned golf course by an entity under contract with a municipality to maintain or operate a municipally-owned golf course are considered to be made directly by the municipality and are exempt when the following requirements are met:

1. Payment is made from golf course revenues or other funds provided by the municipality for use by the operator under contract;

2. The municipally-owned golf course is located in a county with a minimum population of 2 million residents;

3. Youth education programs are conducted on an ongoing basis at the municipally-owned golf course by a nonprofit organization exempt from federal income tax under 501(c)(3) of the Internal Revenue Code; and,

4. The municipally-owned golf course operator provides a copy of the municipality's Florida Consumer's Certificate of Exemption and a signed copy of the certificate provided in paragraph (4)(g). A selling dealer may verify the government entity's certificate exemption number by obtaining a transaction authorization number through the Department's online Certificate Verification System, as provided in paragraph (3)(f).

(g) The following is the certificate to be issued by a qualifying entity under contract with a municipality to maintain or operate a municipally-owned golf course to the selling dealer to make tax-exempt purchases or rentals:

EXEMPTION CERTIFICATE TO BE USED BY QUALIFYING MUNICIPALLY-OWNED GOLF COURSE OPERATOR TO MAKE TAX EXEMPT PURCHASES

\_\_\_\_\_ (Purchaser's Name) certifies that the tangible personal property purchased or leased on or after \_\_\_\_\_ is exempt from sales tax, because the property will be used for the operation or maintenance of \_\_\_\_\_

(a municipally owned golf course), and that the following requirements have been met:

- Payment is made from golf course revenues or other funds provided by \_\_\_\_\_ (the municipality) for use by the purchaser;



Transaction Authorization Number (Not necessary when selling dealer retains a copy of the municipality's consumer's certificate of exemption)

(5)(a) through (b) No change.

(5)(c) Selling dealers may contact the Department at 850-488-6800, Monday through Friday (excluding holidays), ~~1(800)352-3671~~ to verify the specific exemption specified by the purchaser. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(5)(d) through (6) No change

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(4), (14)(c), 212.07(1), 212.08(6), (7), 212.085, 212.18(2), (3), 212.21(2) FS. History—New 10-7-68, Amended 6-16-72, 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04, 11-6-07, 9-1-09, 5-9-13, 2-17-15,\_\_\_\_\_.

12A-1.044 Vending Machines.

(1) through (2) No change.

(3) Registration. Owners or operators of vending machines must obtain a separate Sales and Use Tax Certificate of Registration (Form DR-11) for each county in which the machines are located. One Sales and Use Tax Certificate of Registration is sufficient for all the owner's or operator's machines within a single county. See Rule 12A-1.060, F.A.C. Registration violations may be reported by calling 1(800)352-9273.

~~(4) Notice to be displayed on each vending machine; penalty and interest for failing to display notice.~~

~~(a) Before an operator may operate a food or beverage vending machine in this state, the~~

~~operator must post a notice on each vending machine. Token machines are not considered to be vending machines which require a notice.~~

~~(b) The notice must contain the exact wording of the following statements in type that is not smaller than 14 point bold face, and the words “cash reward” must not be smaller than 30 point:~~

**~~NOTICE TO CUSTOMER:~~**

**~~FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING MACHINES. Report any machine without a notice to 1(800)352-9273. You may be eligible for a CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.~~**

~~(c) The notice must be displayed on the upper front of a vending machine, unless such placement impairs the use of the machine. If the notice cannot be placed on the upper front of the vending machine, then the notice must be displayed on another place on the machine where it is easily readable by the public. The notice must be affixed to the machine so it is not easily removed.~~

~~(d) Any vending machine operator who fails to properly obtain and display the required notice on any vending machine is subject to the penalties and interest as provided in Section 212.0515(4), F.S.~~

(5) through (8) renumbered as (4) through (7), no further change.

Rulemaking Authority 212.0515, 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(g), (14), (15), (16), (19), (24), 212.031, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44,



Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13,\_\_\_\_\_.

12A-1.060 Registration.

(1) No change.

(2) How to register as a dealer.

(a) Registration with the Department for the purposes of sales and use tax is available by using one of the following methods:

1. Registering through the Department's ~~website~~ Internet site at the address shown in the parentheses (~~www.floridarevenue.com~~ ~~www.myflorida.com/dor/~~) using the Department's "e-Services" ~~without payment of a registration fee~~; or

2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), with the Department, as indicated on the registration form, ~~with the required \$5 registration fee.~~

(2)(b) through (c) No change.

(3) Registration of transient accommodations.

(3)(a) through (d) No change.

(3)(e)1. through 4. No change.

(3)(e)5. ~~A \$5 registration fee must accompany Form DR-1C for each transient accommodation or time-share unit that is not currently registered with the Department.~~ A certificate of registration will be issued to the property owner for each property that is not a time-share unit and mailed to the agent's address. For time-share units, a certificate of registration will be issued and mailed to the agent or management company.

(3)(e)6. No change.

(4) through (5) No change.

Rulemaking Authority 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History–New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15,\_\_\_\_\_.

12A-1.097 Public Use Forms.

(1) No change.

(1)(a) Copies of these forms, except those denoted by an asterisk (\*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms) ~~www.myflorida.com/dor/forms~~; or, 2) calling the Department at ~~850-488-6800~~ ~~1(800)352-3674~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m. (Eastern Time)~~; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(1)(b) through (4)(a) No change.

Form Number	Title	Effective Date
(4)(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (R. <u>01/18</u> <del>01/16</del> )	<u>01/18</u> <del>01/16</del>
	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__06359">http://www.flrules.org/Gateway/reference.asp?No=Ref-__06359</a> )	

(4)(c) through (5)(a) No change

(5)(b)DR-15N Instructions for DR-15 Sales and Use Tax 01/18 ~~01/16~~

Returns (R. 01/18 ~~01/16~~)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_06360](http://www.flrules.org/Gateway/reference.asp?No=Ref-__06360))

(5)(c) and (d) No change

(5)(e) DR- 15EZN Instructions for DR-15EZ Sales and Use Tax 01/18  
~~01/16~~

Returns (R. 01/18 ~~01/16~~)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_06362](http://www.flrules.org/Gateway/reference.asp?No=Ref-__06362))

(5)(f) through (10) No change

(11) DR-46NT Nontaxable Medical Items and General Grocery 01/18 ~~01/16~~

List (R. 01/18 ~~01/16~~),

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_06368](http://www.flrules.org/Gateway/reference.asp?No=Ref-__06368))

(12) - (19) No change

(20) DR-2 LLRP Florida Sales Tax Brackets Effective 01/18

on all Leases and Licenses of Real Property Transactions

Taxable under Section 212.031(1)(c), Florida Statutes (R. 01/18)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-__))

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b),  
212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183,  
213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b),  
443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104,  
125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17,

202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17,\_\_\_\_\_.