

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE
COMPROMISE AND SETTLEMENT
AMENDING RULES 12-13.007 and 12-13.0075

12-13.007 Grounds for Reasonable Cause for Compromise of Penalties.

(1) through (10) No change

(11) Reasonable cause shall be presumed to exist whenever a person who is not otherwise required to register as a dealer pursuant to Chapter 212, F.S., purchases consumer goods for personal use pursuant to a remote mail order sale and remits Florida use tax and interest, either voluntarily or in prompt response to a proposed assessment, assessment, or use tax billing issued by the Department.

(12) through (14) No change

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented ~~213.05~~, 213.21 FS. History—New 5-23-89, Amended 8-10-92, 5-18-94, 10-2-01, 10-29-13, XX-XX-XX.

12-13.0075 Guidelines for Determining Amount of Compromise.

(1) through (4) No change

~~(5) Failure to Collect Sales Tax Based on the Tax Bracket System. When the Department determines that a dealer collected and remitted sales tax by rounding the tax due to the nearest whole cent and failed to apply the appropriate tax bracket system provided in section 212.12, F.S., the dealer will not be held liable for additional tax, penalty, and interest when the dealer:~~

~~(a) Acted in a good faith belief that rounding to the nearest whole cent was the proper method of determining tax;~~

~~(b) Timely reported and remitted all sales taxes collected on each transaction, as required by section 212.12, F.S.; and,~~

~~(c) Executes a written agreement with the Department agreeing to future compliance with the laws and rules concerning brackets and the proper application of the tax bracket system to the dealer's transactions.~~

(6) through (9) No change; renumbered (5) through (8)

(9) ~~(10) Remote Mail Order~~ Sales. When a taxpayer who is not otherwise required to be registered pursuant to Chapter 212, F.S., purchases consumer goods for personal use pursuant to a remote mail order sale and subsequently ~~promptly~~ remits the tax and interest in response to a use tax billing issued by the Department for such goods, or voluntarily remits such tax and interest prior to any billing, the Department will compromise all penalties.

(10) ~~(11)~~ Use Tax on Business Purchases. When a taxpayer who is not otherwise required to be registered pursuant to chapter 212, F.S., purchases tangible personal property and imports same into the State of Florida for business purposes and subsequently ~~promptly~~ remits the tax and interest in response to a use tax billing issued by the Department for such tangible personal property, or voluntarily remits such tax and interest prior to any billing, the Department will compromise all penalties.

(11) ~~(12)~~ Subsections (2) through (10) ~~(11)~~ are intended to provide examples and guidance to taxpayers and Department employees; but should not be construed to limit the compromise of penalties to only those circumstances described in such subsections. However, no compromise is authorized in situations involving fraud, willful negligence, or willful neglect on the part of the taxpayer.

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), ~~212.12(14), 213.05, 213.21, 213.24(3) FS. History—New 8-10-92, Amended 10-2-01, 10-29-13, XX-XX-XX.~~