

Section I Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:
 12-13.007 Grounds for Reasonable Cause for
 Compromise of Penalties
 12-13.0075 Guidelines for Determining Amount of
 Compromise

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department’s rules regarding compromise authority to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 5 of the chapter law amends Section 212.0596, to provide for the taxation of remote sales. Rules 12-13.007 and Rule 12-13.0075 are being updated to allow penalty to be compromised based on reasonable cause on transactions involving remote sales of consumer goods when the person is not required to register as a dealer and has paid use tax and interest on the item. Section 11 of the chapter law amends Section 212.12, Florida Statutes, to eliminate the sales tax bracket system for calculating sales and use tax and replaces it with a rounding algorithm. Rule 12-13.0075 is amended to reflect this change by eliminating obsolete guidelines for compromising tax, interest, and penalty for the failure to use the bracket system.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses compromises of tax, penalty, and interest.

RULEMAKING AUTHORITY: 212.07(9)(c), 213.06(1), 213.21(5), (9) FS.

LAW IMPLEMENTED: 213.21, 213.24(3) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: September 23, 2021, at 10:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1220, Tallahassee, Florida 32399. Anyone wishing to attend the workshop remotely may register at [<https://attendee.gotowebinar.com/register/7422330626551160080>].

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department’s website at floridarevenue.com/rules.

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