

[REDACTED]

regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS.

LAW IMPLEMENTED: 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

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 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 FULL TEXT OF THE PROPOSED RULE IS:  
**12-24.001 Scope of Rules.**

**DEPARTMENT OF REVENUE**

RULE NOS.:	RULE TITLES:
12-24.001	Scope of Rules
12-24.003	Requirements to File or to Pay Taxes by Electronic Means

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules on the payment of taxes and submission of returns by electronic means to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 10 of the chapter law amends Section 212.11, Florida Statutes, to require a marketplace provider that is a dealer and a person who is required to collect and remit sales tax on remote sales to file returns and pay taxes by electronic means. Rules 12-24.001 and 12-24.003 are amended to reflect these provisions.

SUMMARY: The proposed revision to Rule 12-24.001 adds a statutory reference related to the remittance of tax by marketplace providers and persons required to remit sales tax on remote sales and is consistent with emergency rule 12ER21-5. The proposed amendment to Rule 12-24.003 adds marketplace providers and persons required to collect tax on remote sales to the list of dealers who are required to file sales tax returns and remit tax electronically under section 212.11(4)(f), F.S., and is consistent with emergency rule 12ER21-6.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of Sections 202.30, 206.485, 212.11(4)(f), 213.755, and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering Section 443.163, F.S.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, XX-XX-XX.

**12-24.003 Requirements to File or to Pay Taxes by Electronic Means.**

(1) through (2) No change

(3) The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

(a) A marketplace provider that is a dealer under Chapter 212, F.S.

(b) A person who is required to collect and remit sales tax on remote sales.

(3) through (5) renumbered (4) through (6), No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Danielle Boudreaux

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

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