



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

May 4, 2022

Danielle Boudreaux  
Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, FL 32399-0100

Attention: Janet Young

Dear Danielle Boudreaux:

Your adoption package for Rules 12-24.001 and .003, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:00 p.m. on May 3, 2022. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is May 23, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

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**From:** Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>  
**Sent:** Tuesday, May 3, 2022 3:00 PM  
**To:** RuleAdoptions  
**Cc:** Owens, Anya C.; Janet Young; Jennifer Ensley; Tonya Fulford  
**Subject:** RE: Department of Revenue Rule Certification Packets  
**Attachments:** 12-13\_Certification Packet\_050322.pdf; 12-24\_Certification Packet\_050322.pdf; 12-29\_Certification Packet\_050322.pdf; 12A-16\_Certification Packet\_050322.pdf; 12A-19\_Certification Packet\_050322.pdf; 12B-4\_Certification Packet\_050322.pdf; 12B-5\_Certification Packet\_050322.pdf; 12B-7\_Certification Packet\_050322.pdf; 12B-8\_Certification Packet\_050322.pdf; 12C-1\_Certification Packet\_050322.pdf

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EMAIL RECEIVED FROM EXTERNAL SOURCE

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The attachments/links in this message have been scanned by Proofpoint.

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Good afternoon,

Attached are the updated certification packets with the corrected agency certification form.

Thank you,



**Danielle Boudreaux**  
*Revenue Program Administrator, Rulemaking and  
Legislative Analysis*  
Technical Assistance and Dispute Resolution  
Florida Department of Revenue  
(850) 717-7082  
[danielle.boudreaux@floridarevenue.com](mailto:danielle.boudreaux@floridarevenue.com)

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**From:** RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Sent:** Tuesday, May 3, 2022 11:43 AM  
**To:** Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>  
**Cc:** Owens, Anya C. <Anya.Owens@dos.myflorida.com>  
**Subject:** RE: Department of Revenue Rule Certification Packets

Good morning Danielle,

Our office is in receipt of your adoption filings for the 10 Department of Revenue Rule Chapters. Upon further review, however, it appears that the Agency Certification page for each adoption is not the current effective version found in 1-1.010. The updated version took effect May 16, 2021 and removes the line that reads, "Attached are the original and two copies of each rule covered by this certification."

Updated filing procedures:

<https://www.flrules.org/gateway/ruleNo.asp?id=1-1.010>

<https://www.flrules.org/gateway/ruleNo.asp?id=1-1.013>

Please update the adoptions with the current version of the Agency Certification and the re-submit your filings for processing.

Respectfully,

Margaret Swain  
Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

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**From:** Danielle Boudreaux <[Danielle.Boudreaux@floridarevenue.com](mailto:Danielle.Boudreaux@floridarevenue.com)>  
**Sent:** Tuesday, May 3, 2022 11:02 AM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Jennifer Ensley <[Jennifer.Ensley@floridarevenue.com](mailto:Jennifer.Ensley@floridarevenue.com)>; Tonya Fulford <[Tonya.Fulford@floridarevenue.com](mailto:Tonya.Fulford@floridarevenue.com)>  
**Subject:** Department of Revenue Rule Certification Packets

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Please find attached the certification packets for 10 Department of Revenue Rule chapters.

Thank you,



**Danielle Boudreaux**  
*Revenue Program Administrator, Rulemaking and  
Legislative Analysis*  
Technical Assistance and Dispute Resolution  
Florida Department of Revenue  
(850) 717-7082  
[danielle.boudreaux@floridarevenue.com](mailto:danielle.boudreaux@floridarevenue.com)

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**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

May 3, 2022

Ms. Anya Owens, Chief  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens:

The following Department of Revenue Rules are presented for certification:

12-24.001	Scope of Rules
12-24.003	Requirements to File or to Pay Taxes by Electronic Means

The following persons may be contacted regarding these rule certifications:

Danielle Boudreaux	717-7082	danielle.boudreaux@floridarevenue.com
Jennifer Ensley	717-7659	jennifer.ensley@floridarevenue.com

Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

☒ (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

☒ (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

☒ (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and

☒ (a) Are filed not more than 90 days after the notice; or

☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-24.001

12-24.003

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
Deputy Executive Director

Title

\_\_\_\_\_  
1

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE

DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-24.001

12-24.003

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS; TAXPAYER  
RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULES 12-24.001 and 12-24.003

SUMMARY OF PROPOSED RULES

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.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

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.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, pp. 4121-4122), to advise the public of the proposed changes to Rules 12-24.001 and 12-24.003,

F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding these rules, and no written comments were received.

#### SUMMARY OF PUBLIC MEETING

March 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12-24.001 and 12-24.003, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on March 18, 2022 (Vol. 48, No. 54, p. 1045).

#### SUMMARY OF RULE HEARING

April 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1208-1209), to advise the public of the proposed changes to Rules 12-24.001 and 12-24.003, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 21, 2022. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;  
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULES 12-24.001 and 12-24.003

**12-24.001 Scope of Rules.**

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, 05-23-22.*

**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, 05-23-22.*