

Section I  
Notice of Development of Proposed Rules  
and Negotiated Rulemaking

**DEPARTMENT OF REVENUE**

<b>RULE NOS.:</b>	<b>RULE TITLES:</b>
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.

**SUBJECT AREA TO BE ADDRESSED:** This rulemaking addresses electronic filing of sales and use tax returns and electronic remittance of sales and use tax by businesses reporting sales tax due on remote sales.

**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 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.

[REDACTED]

[REDACTED]