

[REDACTED]

212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18, 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 212.21(3), 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 15, 2021; 1:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida 32399. Anyone wishing to attend the workshop remotely may register at <https://attendee.gotowebinar.com/register/2235664898709214223>.

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 NOT AVAILABLE.

[REDACTED]

DEPARTMENT OF REVENUE

Sales and Use Tax

- RULE NOS.: RULE TITLES:
- 12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- 12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to implement the provisions of s. 212.06(5)(b), F.S., as amended by Section 18 of Chapter 2021-31, L.O.F. These legislative changes create a process by which a forwarding agent may apply to the Department for and receive a Certificate of Forwarding Agent Address; the provisions require the Department to publish a complete list of certificate holders to its website. Tangible personal property which has been imported, produced, or manufactured in Florida is not subject to tax if the tangible personal property is delivered to a forwarding agent for export and if that forwarding agent holds a Certificate of Forwarding Agent Address. Rules 12A-1.0015 and 12A-1.097, F.A.C., implement these legislative changes.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses the process by which a forwarding agent may apply for a Florida Certificate of Forwarding Agent Address.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3),