



DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE: 12A-1.070 Leases and Licenses of Rea

Leases and Licenses of Real Property; Storage of Boats and Aircraft

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.070, F.A.C., is to incorporate the reduction of the tax rate from 5.5 percent to 4.5 percent effective December 1, 2023, on the rental, lease, or license to use, occupy, or enter upon any real property as provided in s. 22, Ch. 2023-157, L.O.F.

SUBJECT AREA TO BE ADDRESSED: The decrease in the tax rate effective on the rental, lease, or license to use, occupy, or enter upon any real property effective December 1, 2023.

RULEMAKING AUTHORITY: 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.03(6), 212.031 FS., s. 22, Ch. 2023-157, L.O.F.

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: July 18, 2023, 02:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. 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/8023483126142956 121.

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

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



