

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULE 12A-1.103

**12A-1.103 Remote Sales; Marketplaces.**

(1) through (4) No change

(5) Marketplace Seller notification to collect sales tax.

(a) Effective April 1, 2022, a marketplace seller may collect and remit all applicable taxes and fees on its sales made through a marketplace provider when all of the following conditions are met:

1. The marketplace seller and the marketplace provider have contractually agreed that the marketplace seller will collect and remit all applicable taxes and fees on its sales made through the marketplace.
2. The marketplace seller has registered with the Department as a dealer under s. 212.18, F.S., and has provided evidence of registration to the marketplace provider.
3. The marketplace seller has annual United States gross sales of more than \$1 billion, including the gross sales of any related entities or the combined sales of all franchisees of a single franchisor.

4. The marketplace seller has sent written notification to the Department as provided in paragraph (b).

(b) The notice must be on the marketplace seller's business letterhead, state that the marketplace seller meets all conditions stated in s. 212.05965(11), F.S., and has chosen to collect and remit all applicable taxes and fees for its sales made through a marketplace provider. The notice must be signed by an individual authorized to sign on behalf of the marketplace seller. The notice may be delivered in one of three ways:

1. A letter can be mailed to the following mailing address:

Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St.

Tallahassee, FL 32399-0160

2. A scanned letter can be emailed to [registration@floridarevenue.com](mailto:registration@floridarevenue.com).

3. A letter can be faxed to 850-922-0859.

(c) Sample Notice.

1. The notice may take any form as long as it clearly states that the marketplace seller is electing to collect all applicable taxes and fees for its sales made through a marketplace provider.

2. The notice must be signed by an authorized individual of the marketplace seller.

3. An example of notice language is as follows: “In accordance with Section 212.05965(11), F.S., (Name of Marketplace Seller, sales and use tax certificate number) has met the statutory requirements that allow it to collect and remit all applicable taxes and fees for its sales made through (name of Marketplace Provider) and that it is liable for failure to collect or remit those taxes and fees. For questions, please contact (name of Marketplace Seller contact person) at (contact telephone number or email address).”

*Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented 212.05, 212.0596, 212.05965, 212.06(2), 212.18(3), 213.37 FS. History—New 12-8-87, Amended 8-10-92, 4-17-03, XX-XX-XX.*