

Section III

Notice of Changes, Corrections and Withdrawals

dealer will relieve the purchaser from the payment of sales tax or surtax.

(c) No change

(2) through (3) No change

[illegible]

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-15.012 Alcoholic and Malt Beverages
NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 48 No. 63, March 31, 2022 issue of the Florida Administrative Register.

12A-15.012 Alcoholic and Malt Beverages.

(1)(a) No change

(b) Except as provided in Section 212.07(4), F.S., Rule 12A-1.112, F.A.C., a dealer will add the sales tax, plus the applicable surtax, to the sales price of each sale, and may not advertise or hold out to the public in any manner that the dealer will pay all or any part of the sales tax or surtax due or that the

[illegible]