



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

January 31, 2025

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rules 12A-15.0035, and .004, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:19 a.m. on January 31, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is February 20, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Janet Young](#); [Tonya Fulford](#)
Subject: Department of Revenue Rule Certifications -12-6, 12-21, 12-29, 12A-1, 12A-15, 12A-19, 12B-7, 12B-8, 12C-1
Date: Friday, January 31, 2025 11:19:51 AM
Attachments: [image001.png](#)
[image002.png](#)
[12-6.pdf](#)
[12-6 Rule Text.docx](#)
[12-21.pdf](#)
[12-21 Rule Text.docx](#)
[12-29.pdf](#)
[12-29 Rule Text.docx](#)
[12A-1.pdf](#)
[12A-1 Rule Text.docx](#)
[12A-15.pdf](#)
[12A-15 Rule Text.docx](#)
[12A-19.pdf](#)
[12A-19 Rule Text.docx](#)
[12B-7.pdf](#)
[12B-7 Rule Text.docx](#)
[12B-8.pdf](#)
[12B-8 Rule Text.docx](#)
[12C-1.pdf](#)
[12C-1 Rule Text.docx](#)
Importance: High

EMAIL RECEIVED FROM EXTERNAL
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Attached are the rule certification packets for the following rules and the final language in word format:

- Rule 12-6.003: Protest of Notices of Proposed Assessment Issued by the Department Which Result from and Audit
- Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures (2024 Legislative Changes)
- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
- Rule 12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

BEN ALBRITTON
President



Representative Tobin Rogers "Toby" Overdorf, Chair
Senator Erin Grall, Vice Chair
Senator Mack Bernard
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Tina Scott Polsky
Senator Carlos Guillermo Smith
Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

DANIEL PEREZ
Speaker



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency: Sales and Use Tax
Rule No(s): 12A-15.0035 and .004
File Control No: 195331

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 1/31/2025

This certification expires after: 2/7/2025

Certifying Attorney: Jamie Jackson

NOTE:

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 31, 2025

Alexandra Leijon
Administrative Code and Register Director
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12A-15.0035, F.A.C., Aircraft, Motor Vehicles, and Mobile Homes
12A-15.004, F.A.C., Specific Limitations

The following persons may be contacted regarding these rule certifications:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
2450 Shumard Oak Blvd.
Bldg. One, Room 1-2600
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12A-15.0035 12A-15.004

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel

Title

Number of Pages Certified

2

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:


Rule No(s).

Rules covered by this certification:

Rule No(s).

12A-15.0035

12A-15.004



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE
DISCRETIONARY SALES SURTAX
AMENDING RULES 12A-15.0035 AND 12A-15.004

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-15.0035, F.A.C. (Aircraft, Boats, Motor Vehicles, and Mobile Homes), provide that for the sale of a boat and the corresponding trailer identified as a motor vehicle discretionary sales surtax is due at the surtax rate imposed by the county where the residence address of the purchaser is located. The proposed amendments to Rule 12A-15.004, F.A.C. (Specific Limitations), provide the sale of a boat and the corresponding trailer identified as a motor vehicle is taxed as a single item when sold to the same purchaser, at the same time, and included in the same invoice.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-15.0035, F.A.C. (Aircraft, Boats, Motor Vehicles, and Mobile Homes), and to Rule 12A-15.004, F.A.C. (Specific Limitations), are necessary to incorporate the provisions of subparagraph 212.054(3)(a)3., F.S., and sub-subparagraph 212.054(2)(b)1.b., F.S., added by section 29, Chapter 2024-158, L.O.F., regarding the application of discretionary sales surtax to the sale of a boat and corresponding boat trailer identified as a motor vehicle.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 15, 2024

A Notice of Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, p. 2763), to advise the public of the draft changes to Rules 12A-15.0035 and 12A-15.004, F.A.C., and

to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. No request was received, and no workshop was held. No comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rules 12A-15.0035 and 12A-15.004, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240, p. 4645). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241, p. 4662-4663) to correct the address for the public meeting.

SUMMARY OF RULE HEARING

JANUARY 14, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 18, 2024 (Vol. 50, No. 245, pp. 4738-4739), to advise the public of the proposed changes to Rules 12A-15.0035 and 12A-15.004, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 14, 2025. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
DISCRETIONARY SALES SURTAX
AMENDING RULES 12A-15.0035 AND 12A-15.004

12A-15.0035 Aircraft, Boats, Motor Vehicles, and Mobile Homes.

(1) through (3) No change.

(4) AIRCRAFT AND BOATS.

(a)1. A registered aircraft or boat dealer who makes a sale of an aircraft or boat is required to collect surtax when the aircraft or boat is delivered to a location within a surtax county. The dealer is required to collect surtax at the rate imposed by the county where the delivery occurs. When the aircraft or boat is delivered within a county not imposing a surtax, the selling dealer is not required to collect surtax.

2. The sale of a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., to the same purchaser, at the same time, and included in the same invoice, is deemed to occur in the county where the purchaser resides, as identified on the registration or title documents for the boat and the boat trailer. The dealer is required to collect surtax at the rate imposed by the county where the residence address of the purchaser is located.

(b) through (c) No change.

(5) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1), 212.054, 212.055, 212.06(1), (4), (6), (7), (8), (10), 212.07(8), 212.18(3) FS. History—New 4-17-03, Amended 2-20-25.

12A-15.004 Specific Limitations.

(1) through (2) No change.

(3) When multiple items of tangible personal property are sold by a dealer to the same purchaser at the same time, the \$5,000 limitation applies when the sale or purchase is a single sale that meets the requirements of

paragraph (a) and is a sale of items normally sold in bulk or items that comprise a working unit, or a part of a working unit, that meets the requirements of paragraph (b).

(a) No change.

(b) ITEMS NORMALLY SOLD IN BULK OR ITEMS THAT COMPRISE A WORKING UNIT. A single sale must be a sale of items of tangible personal property that meets at least one of the following conditions:

1. through 2. No change.

3. The items are normally sold in single sale by the seller to the purchaser for use in the normal business practice of the purchaser as an integrated unit; ~~or~~

4. The items are component parts that have no utility unless assembled with each other to form a working unit or part of a working unit; or-

5. The items are a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., sold to the same purchaser, at the same time, and included in the same invoice.

(c) through (d) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(15), (19), 212.05(1), 212.054, 212.055 FS. History—New 12-11-89, Amended 5-12-92, 3-17-93, 11-16-93, 10-2-01, 4-17-03, 2-20-25.