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DEPARTMENT OF REVENUE

Sales and Use Tax

- RULE NOS.:** **RULE TITLES:**
12A-15.0035 Aircraft, Boats, Motor Vehicles, and Mobile Homes
12A-15.004 Specific Limitations

PURPOSE AND EFFECT: The purpose of 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), is 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.

SUMMARY: 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.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any,

do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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

LAW IMPLEMENTED: 212.02(15), (19), 212.05(1), 212.054, 212.055, 212.06(1), (4), (6), (7), (8), (10), 212.07(8), 212.18(3) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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 IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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 _____.

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, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024