

[REDACTED]

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 draft 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.

SUBJECT AREA TO BE ADDRESSED: The application of discretionary sales surtax to the sale of a boat and corresponding trailer as provided in section 29, Chapter 2024-158, L.O.F.

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., s. 29, Ch. 2024-158, 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: August 15, 2024, 2:00 P.M.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD)

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: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32399-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

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