

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Sales and Use Tax

Table with 2 columns: RULE NOS. and RULE TITLES. Rows include 12A-16.002 (Imposition and Payment of the Surcharge), 12A-16.004 (Registration), 12A-16.005 (Exemption Permits, Certificates, and Affidavits), 12A-16.006 (Surcharge Returns and Filing Requirements), and 12A-16.008 (Public Use Forms).

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapter 2021-175, Laws of Florida. Section 2 of the chapter law amends Section 212.0606, Florida Statutes, to provide that a \$1 per day rental car surcharge applies to the first 30 days of the rental of shared vehicles through peer-to-peer car-sharing programs. The proposed amendments to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, as well as Form DR-15SWN (Instructions for Solid Waste and Surcharge Returns) and Form DR-15SWS (Schedule of Rental Car Surcharge by County), reflect these provisions.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses legislative changes made to the rental car surcharge and its application to peer-to-peer car-sharing programs.

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

LAW IMPLEMENTED: 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8), 212.11, 212.12, 212.18(3), 212.183, 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185, 627.7483 FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: September 22, 2021, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1820, Tallahassee, Florida 32399. Anyone wishing to attend the workshop remotely may register at [https://attendee.gotowebinar.com/register/3330690518425372428]

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

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