



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

May 25, 2022

Danielle Boudreaux  
Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, FL 32399-0100

Dear Danielle. Boudreaux:

Your adoption package for Rules 12A-1.004, .005, .020, .056, .057, .060, .070, .091, .097, .103, .104, .108 was received, electronically, by the Florida Department of State, Administrative Code and Register at 12:04 p.m. on May 25, 2022. 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 June 14, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

---

**From:** Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>  
**Sent:** Wednesday, May 25, 2022 12:04 PM  
**To:** RuleAdoptions  
**Cc:** Janet Young; Jennifer Ensley; Tonya Fulford  
**Subject:** Department of Revenue Rule Certifications  
**Attachments:** 12A-1\_Certification Packet\_052522.pdf; 12A-15\_Certification Packet\_052522.pdf; 12A-1.0015 and 1.097\_Certification Packet\_052522.pdf; 12A-1\_Final Rule Text\_05252022.docx; 12A-15\_Final Rule Text\_05252022.docx; 12A-1.0015 and 1.097\_Final Rule Text\_05252022.docx

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

---

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

---

Good afternoon,

Attached are the rule certification packets for Chapters 12A-1 and 12A-15. There are two separate packets for 12A-1 since the Notices of Proposed Rule were published separately.

Please let me know if you have any questions.

Thank you,



**Danielle Boudreaux**  
*Revenue Program Administrator, Rulemaking and  
Legislative Analysis*  
Technical Assistance and Dispute Resolution  
Florida Department of Revenue  
(850) 717-7082  
[danielle.boudreaux@floridarevenue.com](mailto:danielle.boudreaux@floridarevenue.com)

---

**NOTIFICATION TO RECIPIENTS:** The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

---



Senator Ben Albritton, Chair  
 Representative Rick Roth, Vice Chair  
 Senator Lorraine Ausley  
 Senator Jason Brodeur  
 Senator Danny Burgess  
 Senator Shevrin D. "Shev" Jones  
 Representative Wyman Duggan  
 Representative Yvonne Hayes Hinson  
 Representative Thomas Patterson "Patt" Maney  
 Representative Angela "Angie" Nixon  
 Representative Anthony Sabatini

## JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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

### CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Sales and Use Tax  
**Rule No(s):** 12A-1.004, .005, .020, .056, .057, .060, .070, .091, .097, .103, .104, .108  
**File Control No:** 186483

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: 5/25/2022

This certification expires after: 6/1/2022

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

May 25, 2022

Ms. Anya Owens, Chief  
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. Owens:

The following Department of Revenue Rules are presented for certification:

12A-1.004	Sales Tax Brackets
12A-1.005	Admissions
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.057	Alcoholic and Malt Beverages.
12A-1.060	Registration
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft
12A-1.091	Use Tax
12A-1.097	Public Use Forms
12A-1.103	Remote Sales; Marketplaces [Mail Order Sales]
12A-1.104	Sales of Property to be Transported to a Cooperating State
12A-1.108	Exemption for Data Center Property

The following persons may be contacted regarding these rule certifications:

Danielle Boudreaux	717-7082	danielle.boudreaux@floridarevenue.com
Jennifer Ensley	717-7659	jennifer.ensley@floridarevenue.com

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

Sincerely,

Janet 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-1.004	12A-1.057	12A-1.097
12A-1.005	12A-1.060	12A-1.103
12A-1.020	12A-1.070	12A-1.104
12A-1.056	12A-1.091	12A-1.108

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

\_\_\_\_\_  
Deputy Executive Director  
Title

\_\_\_\_\_  
15  
Number of Pages Certified

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-1.004

12A-1.057.

12A-1.097

12A-1.005

12A-1.060

12A-1.103

12A-1.020

12A-1.070

12A-1.104

12A-1.056

12A-1.091

12A-1.108

  
\_\_\_\_\_  
Signature of Agency Head

Executive Director

\_\_\_\_\_  
Title



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX

AMENDING RULES 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, and 12A-1.108

REPEALING RULES 12A-1.004 and 12A-1.104

SUMMARY OF PROPOSED RULES

Rule 12A-1.004 is proposed for repeal as the 2021 legislature replaced the sales tax bracket system with a rounding algorithm. Proposed revisions to Rule 12A-1.005 address the collection of sales tax on the cost of admission based on the rounding algorithm which has replaced the sales tax bracket system and is consistent with emergency rule 12AER21-7. The proposed amendments for Rule 12A-1.020 incorporate a 2021 legislative change which exempts specific items that assist in independent living; this list has been added to Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097. The proposed rule language for Rule 12A-1.056 strikes language related to the collection allowance for dealers who made mail order sales and is consistent with emergency rule 12AER21-8. Revisions to Rule 12A-1.057 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language. The proposed rule language for Rule 12A-1.060 is consistent with emergency rule 12AER21-9, which included a previous version of Form DR-1MP; provides information regarding how marketplace providers, marketplace sellers, and remote sellers must register as dealers with the Department; adopts, by reference, Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, which is provided as a reference for businesses registering as a marketplace provider or remote seller. The proposed rule language for Rule 12A-1.070 is consistent with emergency rule 12AER21-10, which strikes language related to the sales tax bracket system. The proposed revision to Rule 12A-1.091 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-11. Proposed revisions to Rule 12A-1.097 incorporate revisions to two forms implementing provisions related to marketplace providers, remote sales, and rental car surcharge; revisions to three forms that replace the sales tax bracket system with information about the new

rounding algorithm; and revisions to one form to include a list of items that assist in independent living which are exempt from sales tax. Rule 12A-1.103 has been substantially reworded so the rule includes definitions related to marketplaces and remote sales; stipulates who is required to collect sales tax on sales made through a marketplace; includes provisions for certain marketplace sellers to collect sales tax on sales made through a marketplace; provides that marketplace providers and remote sellers are required to collect both sales tax and discretionary sales surtax; and is based on emergency rule 12AER21-13. Rule 12A-1.104 is proposed for repeal as it is duplicative of statute. Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to update the Department's rules relating to sales and use tax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida. Revisions to Rule 12A-1.005 replace the application of the sales tax bracket system with the application of the rounding algorithm to the sale of admissions (Chapter 2021-2, § 11, L.O.F.). Revisions to Rule 12A-1.020 incorporate the exemption from tax of specific items of tangible personal property that assist in independent living (Chapter 2021-31, § 21, L.O.F.); these revisions are included in Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097. Revisions to Rules 12A-1.056, 12A-1.060, 12A-1.091, and 12A-1.103 implement changes regarding the taxation of marketplace sales and remote sales (Chapter 2021-2, L.O.F.). Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes. Effective April 1, 2022, marketplace sellers may collect and remit sales tax on sales made through a marketplace when the marketplace seller meets the conditions set forth in s. 212.05965(11), F.S. The newly created reference document Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, is incorporated in Rule 12A-1.060 and provides screenshots of registration screens required to be completed by an out-of-state business that is a marketplace provider or that makes remote sales and is registering as a new business in Florida (Chapter 2021-2, L.O.F.). Proposed amendments to Rule 12A-1.097 incorporate revisions to two forms which implement provisions related to marketplace providers and remote sales: Form DR-1, Florida Business Tax Application; and Form DR-1A, Application for Registered

Businesses to Add a New Florida Location (Chapter 2021-2, L.O.F.); additionally, the forms include a revision to the question for the registration for collection of the rental car surcharge; revisions to three forms to replace the sales tax bracket system with information about the new rounding algorithm (Chapter 2021-2, § 11, L.O.F.): Form DR-7N, Instructions for Consolidated Sales and Use Tax Return; Form DR-15EZ, Instructions for DR-15EZ Sales and Use Tax Returns; and Form DR-15N, Instructions for DR-15 Sales and Use Tax Returns. Revisions to Rule 12A-1.057 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S (Chapter 2021-31, § 19, L.O.F.). Revisions to Rule 12A-1.070 and the proposed repeal of Rule 12A-1.004 remove reference to the sales tax bracket system which has been replaced with a rounding algorithm (Chapter 2021-2, § 11, L.O.F.). Rule 12A-1.104 is proposed for repeal as it is duplicative of statute. Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate (Chapter 2021-31, § 20, L.O.F.). The rulemaking addresses amendments to Sections 212.04, 212.05, 212.054, 212.0596, 212.06, 212.07, 212.11, 212.12, and 212.18, F.S., as well as the creation of Section 212.05965, F.S., contained in Chapter 2021-2, L.O.F. The rulemaking also addresses amendments to Sections 212.06, 212.07, and 212.08, F.S., contained in Chapter 2021-31, L.O.F.

#### FEDERAL COMPARISON STATEMENT

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

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, pp. 4122-4123), to advise the public of the proposed changes to Rules 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, and 12A-1.108, F.A.C., the creation of Rule 12A-1.112, F.A.C., the proposed repeal of Rules 12A-1.004 and 12A-1.104, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. During the workshop, the Department received a comment regarding the definition of the term “remote seller” in Rule 12A-1.103. The Department considered the comment and determined that the rule did not need to be revised. No written comments were received.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Rule Development was published in the *Florida Administrative Register* on September 20, 2021 (Vol. 47, No. 182, p. 4321), to advise the public of an additional change to Form DR-1, Florida Business Tax Application, and Form DR-1A, Application for Registered Businesses to Add a New Florida Location, which are incorporated by reference in Rule 12A-1.097, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request to hold a workshop was received, and no written comments were received.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 16, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5108-5109), to advise the public of the proposed amendment to Rule 12A-1.103(5), F.A.C., and to provide that a rule development workshop would be held, if requested in writing, on November 16, 2021, to discuss the provisions allowing marketplace sellers to collect and remit sales tax on sales made through a marketplace. No request to hold a workshop was received, and no written comments were received.

#### SUMMARY OF PUBLIC MEETING

March 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, and 12A-1.108, F.A.C.; the creation of Rule 12A-1.112, F.A.C.; and the repeal of Rules 12A-1.004 and 12A-1.104, F.A.C.; as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain 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 March 18, 2022 (Vol. 48, No. 54, pp. 1046-1047).

## SUMMARY OF RULE HEARING

April 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1220-1227), to advise the public of the proposed changes to Rules 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, and 12A-1.108, F.A.C.; the creation of Rule 12A-1.112, F.A.C.; and the repeal of Rules 12A-1.004 and 12A-1.104, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 21, 2022. No request was received, and no hearing was held. No written comments were received by the Department.

A written comment was received from the staff of the Joint Administrative Procedures Committee regarding the creation of Rule 12A-1.112, F.A.C., about the necessity of the rule. The Department determined the creation of the rule was unnecessary and withdrew the proposed rule. A cross-reference to the withdrawn rule was included in the proposed amendments to Rule 12A-1.057, F.A.C.; the cross-reference was replaced with a statutory cross-referenced. A notice of withdrawal and a notice of change were published in the *Florida Administrative Register* on May 2, 2022 (Vol. 48, No. 87, p. 1866). The final rule language presented for adoption today reflects these changes.

No substantive changes were made to Rules 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, and 12A-1.108, F.A.C., or regarding the repeal of Rules 12A-1.004 and 12A-1.104, F.A.C., after the Cabinet meeting on March 29, 2022, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rules if the substance of the proposed rules, including materials incorporated by reference, remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX

AMENDING RULES 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, and 12A-1.108

REPEALING RULES 12A-1.004 and 12A-1.104

The following rule is hereby repealed:

**12A-1.004 Sales Tax Brackets.**

~~The Department has prepared, for public use, sales tax rate tables to provide the sales tax effective brackets for counties that do not impose a discretionary sales surtax and for counties that impose one or more discretionary sales surtax in Florida. Copies of effective sales tax brackets are available, without cost, by one or more of the following methods: 1) downloading the appropriate Sales Tax Rate Table from the Department's website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms); or, 2) calling the Department at 1(850)488-6800, Monday through Friday, (excluding holidays); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (3), (6), 212.031(1)(c), (d), 212.04(1), 212.05(1), 212.08(3), 212.12(9), (10), (11) FS. History—New 10-7-68, Amended 6-16-72, 9-24-81, 7-20-82, Formerly 12A-1.04, Amended 12-13-88, 8-10-92, 3-17-93, 12-13-94, 6-19-01, 11-1-05, 9-1-09, 1-17-18, Repealed 06-14-22.*

**12A-1.004 Sales Tax Brackets.**

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (3), (6), 212.031(1)(c), (d), 212.04(1), 212.05(1), 212.08(3), 212.12(9), (10), (11) FS. History—New 10-7-68, Amended 6-16-72, 9-24-81, 7-20-82,*

*Formerly 12A-1.04, Amended 12-13-88, 8-10-92, 3-17-93, 12-13-94, 6-19-01, 11-1-05, 9-1-09, 1-17-18, Repealed 06-14-22.*

**12A-1.005 Admissions.**

(1)(a) Every person is exercising a taxable privilege when such person sells or receives anything of value by way of admissions, as defined in Section 212.02(1), F.S., except those admissions that are specifically exempt. Such seller is required to collect tax on the sales price or actual value of such admissions pursuant to Section 212.04(1)(b), F.S. Tax due must be calculated using the rounding algorithm as provided in Section 212.12(10), F.S. each admission charge for 10 cents or more the amount of tax provided for by the applicable bracket provided in Section 212.12(9), F.S. Each admission is a single sale. The seller may apply the rounding algorithm to the aggregate tax amount computed on all taxable admissions on an invoice or to the taxable amount of each individual admission on the invoice.

(b) No change

(c)1. The tax ~~shall be computed and collected by the seller on the sales price or actual value of the admission, as provided in Section 212.04(1)(b), F.S., and~~ is due at the moment of the transaction, except when the tax is collected for admission to an event at a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility. Tax collected on such events is due to the Department on the first day of the month following the actual date of the event for which the admission is sold and becomes delinquent on the 21st day of that month. Therefore, tax collected on season and series tickets for events held in such facilities should be apportioned to each event in the season or series and remitted to the Department accordingly.

2. through 4. No change

(d) No change

(2) through (3) No change

(4) Dues and initiation fees, equity and nonequity memberships, capital contributions and assessments, refundable deposits, and user fees.

(a)1. Dues and user fees paid to any organization, including athletic clubs, health spas, civic, fraternal, and religious clubs, ~~and organizations~~ that provide physical fitness facilities or recreational facilities, such as golf

courses, tennis courts, swimming pools, yachting, boating, athletic, exercise, and fitness facilities, are subject to tax.

Dues and user fees do not include:

a. through d. No change

2. No change

(b) through (f) No change

(5) through (6) No change

*Rulemaking Authority 212.04(4), 212.17(8) ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 616.260 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15, 1-17-18, 06-14-22.*

#### **12A-1.020 Licensed Practitioners; Drugs, Medical Products and Supplies.**

(1) through (10) No change

(11) Items that assist in independent living. The following items, when purchased for noncommercial home or personal use, are exempt from tax:

(a) A bed transfer handle selling for \$60 or less.

(b) A bed rail selling for \$110 or less.

(c) A grab bar selling for \$100 or less.

(d) A shower seat selling for \$100 or less.

(11) renumbered (12) No change

*Rulemaking Authority 212.08(2)(a), 212.18(2), 213.06(1) FS. Law Implemented ~~95-091(3)~~, 212.08(2), (5)(u), 212.085, 212.12(6)(a), 213.37, ~~465.186~~, 465.187 FS. History—New 10-7-68, Amended 1-17-71, 6-16-72, 5-27-75, 5-10-77, 6-26-78, 2-26-79, 6-3-80, 12-31-81, 8-28-84, Formerly 12A-1.20, Amended 12-8-87, 7-12-10, 06-14-22.*

#### **12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations.**

(1) No change

(2) Collection allowance.

(a) No change



(b)1. The collection allowance (~~except for dealers who make mail order sales, see subsection (5) of Rule 12A-1.103, F.A.C.~~) is computed at the rate of 2.5 percent on the first \$1,200 of tax due. No collection allowance is authorized for tax collected in excess of \$1,200. The maximum amount of collection allowance authorized for any filing period for any electronic sales and use tax return is \$30.

2. through 4. No change

(c) through (e) No change

(3) through (4) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, ~~443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7),~~ 681.117 FS. History—New 10-7-68, Amended 6-16-72, 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, 06-14-22.*

#### **12A-1.057 Alcoholic and Malt Beverages.**

(1)(a) Alcoholic beverages, including beer, ale, and wine are taxable.

(b) Except as provided in Section 212.07(4), F.S., a dealer will ~~The dealer shall~~ add the tax to the sale price (including any other state and federal taxes) of each sale and may ~~he shall~~ not advertise or hold out to the public in any manner that the dealer ~~he~~ will pay all or absorb any part of the tax or ~~that he~~ will relieve the purchaser from the payment thereof.

(c) However, nothing herein contained shall be construed as prohibiting a dealer from setting his prices on the sale of alcoholic beverages in such a manner as to avoid the handling of pennies, provided ; ~~Provided, however, that~~ each and every one of the dealer's price lists shows ~~shall show~~ the price of the beverage and the amount of tax due ~~thereon~~ as separate items. ~~For example, a dealer's price may list a bottle of beer for 47¢, sales tax 3¢, total 50¢; a glass of wine for 80¢ plus sales tax of 5¢, total 85¢; or a cocktail for \$1.69 plus sales tax of 11¢, total \$1.80.~~

(2) No change

(3) In some instances, it may be impractical for a dealer to separately record the sales price of the beverage and the tax thereon. In such cases, for the privilege of deviating from the requirement of subsection (1) above, a dealer shall remit tax in accordance with one of the methods outlined below, and the dealer's ~~his~~ records must substantiate the method so elected.

(a) through (c) No change

(4)(a) ~~Wine~~ ~~Retroactively to July 1, 1981, wine~~ or fortified wine and liquor or distilled spirits provided by distributors or vendors for the purpose of "wine tasting" and "spirituous beverage tasting" as contemplated under the provisions of Chapters 564 and 565, F.S., is exempt from the tax imposed by Chapter 212, F.S.; however, any charge imposed upon the general public for "wine tasting" and "spirituous beverage tasting" is subject to tax.

(b) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(12), (14)(a), 212.05(1)(a) l.a., (b), (2), (3), (4), 212.06, 212.07(2), (4), 212.08(4)(b), (7)(s), 212.18(3), 212.19, 561.01~~ FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-16-79, 7-20-82, Formerly 12A-1.57, Amended 12-13-88, 6-4-08, 06-14-22.*

#### **12A-1.060 Registration.**

(1) Persons required to register as dealers.

(a) No change

(b)1. For purposes of this rule, a "dealer" means a dealer, as defined in Section 212.06(2), F.S., ~~and a dealer who makes mail order sales, as provided in Section 212.0596, F.S.~~

2. No change

(c) The term "dealer" includes a retailer who transacts a substantial number of remote sales or a marketplace provider that has a physical presence in Florida or that makes or facilitates through its marketplace a substantial number of remote sales.

(c) through (d) renumbered (d) through (e) No change

(2) No change

(3) Registration of marketplace providers and remote sellers.

(a) Marketplace providers and remote sellers, as defined in Rule 12A-1.103, F.A.C., must register electronically with the Department to collect and remit sales tax and discretionary sales surtax and obtain a separate certificate of

registration for each marketplace and each place of business in Florida. A marketplace is deemed a separate place of business. A separate application is required for each place of business located within Florida. Out-of-state businesses can submit one application for all out-of-state locations.

(b) Electronic registration can be completed by going to [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration). This applies to persons required to register pursuant to subparagraphs 1. and 2. below.

1. The following persons who have a physical presence in Florida must register using the Department's electronic *Florida Business Tax Application* (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.).

a. Marketplace providers.

b. Marketplace sellers who make sales outside of the marketplace.

2. The following persons who do not have a physical presence in Florida must register electronically using the Department's electronic registration application for marketplace providers and marketplace sellers. The information required in this electronic application is provided in the *Florida Business Tax Application for Marketplace Providers and Remote Sales* (Form DR-1MP, effective 01/22, hereby incorporated by reference,

<http://www.flrules.org/Gateway/reference.asp?No=Ref-14233>) and available on the Department's website at [floridarevenue.com/taxes/sut](http://floridarevenue.com/taxes/sut). This form is provided for informational purposes only.

a. Marketplace providers who make or facilitate a substantial number of remote sales.

b. Marketplace sellers who make a substantial number of remote sales outside of the marketplace.

c. Remote sellers, as defined in Rule 12A-1.103, F.A.C.

(3) renumbered (4) No change

~~(5)~~ (4) Registration of exhibitors.

(a) No change

(b) Any exhibitor who displays tangible personal property or services at a convention or trade show is required to register as a dealer and collect and remit tax on sales of taxable property or services subject to Florida sales tax when:

1. No change

2. The written agreement authorizes an exhibitor to make remote ~~mail order~~ sales, pursuant to Section 212.0596, F.S.; or

(c) No change

(5) renumbered (6) No change

*Rulemaking Authority ~~212.12(2)(d)~~, 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.05965, 212.06(2), ~~212.12(5), (6)~~, 212.14(4), 212.16(1), (2), 212.18(3) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15, 1-17-18, 3-25-20, 06-14-22.*

#### **12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.**

(1) through (3) No change

(4)(a) No change

(b) The tax shall be paid on all considerations due and payable by the tenant or other person actually occupying, using, or entitled to use any real property to his landlord or other person for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose. ~~The amount of tax due must be calculated with the use of the applicable effective sales tax brackets.~~

(c) through (g) No change

(5) through (23) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(10)(h), (i), (13)~~, 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, 12-12-19, 06-14-22.*

#### **12A-1.091 Use Tax.**

(1) through (13) No change

(14)(a) through (c) No change

(d) Any person required to file and remit use tax on Form DR-15MO is not required to remit local option surtaxes on property purchased through a remote in-a-mail order sale.

(15) No change

Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(7), (20), (21)~~, 212.05(1), 212.0596~~(7)~~, 212.06(1), (2), (4), (7), (8), (11), 212.07(8), 212.183 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 11-6-85, Formerly 12A-1.91, Amended 7-7-92, 6-2-93, 11-16-93, 1-4-94, 5-18-94, 6-19-01, 06-14-22.

#### 12A-1.097 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14227">http://www.flrules.org/Gateway/reference.asp?No=Ref-14227</a> <del>11781</del> )	<u>01/22</u> <del>03/20</del>
(b) through (c)	No change	
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14228">http://www.flrules.org/Gateway/reference.asp?No=Ref-14228</a> <del>11782</del> )	<u>01/22</u> <del>03/20</del>
(e) through (f)	No change	
(3)	No change	
(4)(a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14229">http://www.flrules.org/Gateway/reference.asp?No=Ref-14229</a> <del>12310</del> )	<u>07/21</u> <del>01/21</del>
(c)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14230">http://www.flrules.org/Gateway/reference.asp?No=Ref-14230</a> <del>12311</del> )	<u>07/21</u> <del>01/21</del>
(c) through (d)	No change	
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14231">http://www.flrules.org/Gateway/reference.asp?No=Ref-14231</a> <del>12312</del> )	<u>07/21</u> <del>01/21</del>
(f) through (k)	No change	
(6) through (10)	No change	
(11) DR-46NT	Nontaxable Medical Items and General Grocery List	<u>01/22</u> <del>01/20</del>

	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14232+11384">http://www.flrules.org/Gateway/reference.asp?No=Ref-14232+11384</a> )	
(12) through (24)	No change	

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), ~~443.171(2), (7)~~, 1002.40(16) FS. Law Implemented ~~92.525(1)(b)~~, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 06-14-22.*

Substantial rewording of Rule 12A-1.103, F.A.C., follows. See Florida Administrative Code for present text.

**12A-1.103 Remote Mail Order Sales; Marketplaces.**

**(1) Definitions.**

**(a) A “marketplace” means any physical place or electronic medium through which tangible personal property is offered for sale.**

**(b) A “marketplace provider” means a person who facilitates a retail sale by a marketplace seller by listing or advertising for sale by the marketplace seller tangible personal property in a marketplace and who directly, or indirectly through agreements or arrangements with third parties, collects payment from the customer and transmits all or part of the payment to the marketplace seller, regardless of whether the marketplace provider receives compensation or other consideration in exchange for its services.**

(c) A “marketplace seller” means a person who has an agreement with a marketplace provider that is a Florida dealer and who makes retail sales of tangible personal property through a marketplace owned, operated, or controlled by the marketplace provider.

(d) A “remote sale” means a retail sale of tangible personal property ordered by mail, telephone, the Internet, or other means of communication from a person who receives the order outside of this state and transports the property or causes the property to be transported from any jurisdiction, including this state, to a location in this state. For purposes of this paragraph, tangible personal property delivered to a location within this state is presumed to be used, consumed, distributed, or stored to be used or consumed in this state.

(e) A “remote seller” means a person who makes a substantial number of remote sales outside of a marketplace. Marketplace providers and marketplace sellers who make a substantial number of remote sales outside of a marketplace are considered remote sellers.

(f) A “substantial number of remote sales” means any number of taxable remote sales in the previous calendar year in which the sum of the sales prices, as defined in s. 212.02(16), F.S., exceeded \$100,000.

(2) Marketplace providers and remote sellers required to collect and remit sales tax and discretionary sales surtax due on retail sales to persons in Florida must register with the Department electronically as provided in Rule 12A-1.060, F.A.C.

(3)(a) A marketplace provider must certify to its marketplace sellers that it will collect and remit any Florida sales tax, plus applicable discretionary sales surtax, due on retail sales made through the marketplace to persons in Florida. This certification may be included in the agreement between a marketplace seller and a marketplace provider.

(b) A marketplace seller who makes sales outside a marketplace must collect and remit Florida sales tax, plus applicable discretionary sales surtax, on retail sales made outside the marketplace to persons in Florida if they made a substantial number of remote sales in the previous calendar year. When determining whether a marketplace seller made a substantial number of remote sales, only those sales made outside of the marketplace are included in the total amount of taxable remote sales.

(4)(a) The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

1. A marketplace provider that is a dealer under Chapter 212, F.S.

2. A person who is required to collect and remit sales tax on remote sales.

(b) Returns and payments must be submitted to the Department by electronic means as provided in Rule 12A-1.056, F.A.C., and Rule Chapter 12-24, F.A.C.

Cross Reference: Rule 12A-15.003, F.A.C.

(5) Marketplace Seller notification to collect sales tax.

(a) Effective April 1, 2022, a marketplace seller may collect and remit all applicable taxes and fees on its sales made through a marketplace provider when all of the following conditions are met:

1. The marketplace seller and the marketplace provider have contractually agreed that the marketplace seller will collect and remit all applicable taxes and fees on its sales made through the marketplace.

2. The marketplace seller has registered with the Department as a dealer under s. 212.18, F.S., and has provided evidence of registration to the marketplace provider.

3. The marketplace seller has annual United States gross sales of more than \$1 billion, including the gross sales of any related entities or the combined sales of all franchisees of a single franchisor.

4. The marketplace seller has sent written notification to the Department as provided in paragraph (b).

(b) The notice must be on the marketplace seller's business letterhead, state that the marketplace seller meets all conditions stated in s. 212.05965(11), F.S., and has chosen to collect and remit all applicable taxes and fees for its sales made through a marketplace provider. The notice must be signed by an individual authorized to sign on behalf of the marketplace seller. The notice may be delivered in one of three ways:

1. A letter can be mailed to the following mailing address:

Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St.

Tallahassee, FL 32399-0160

2. A scanned letter can be emailed to [registration@floridarevenue.com](mailto:registration@floridarevenue.com).

3. A letter can be faxed to 850-922-0859.

(c) Sample Notice.

1. The notice may take any form as long as it clearly states that the marketplace seller is electing to collect all applicable taxes and fees for its sales made through a marketplace provider.



2. The notice must be signed by an authorized individual of the marketplace seller.

3. An example of notice language is as follows: “In accordance with Section 212.05965(11), F.S., (Name of Marketplace Seller, sales and use tax certificate number) has met the statutory requirements that allow it to collect and remit all applicable taxes and fees for its sales made through (name of Marketplace Provider) and that it is liable for failure to collect or remit those taxes and fees. For questions, please contact (name of Marketplace Seller contact person) at (contact telephone number or email address).”

*Rulemaking Authority ~~212.17(6), 212.0596(3), 212.18(2), 213.06(1)~~ FS. Law Implemented ~~212.02(14), (21), 212.05, 212.0596, 212.05965, 212.06(2), (5), 212.12(4), 212.18(3), 213.37 212.20(4), 215.26(2)~~ FS. History—New 12-8-87, Amended 8-10-92, 4-17-03, 06-14-22.*

The following rule is hereby repealed:

**12A-1.104 Sales of Property to be Transported to a Cooperating State.**

~~(1) Tax is levied on the sales of tangible personal property to be transported to a cooperating state at the rate at which the sale would have been taxed pursuant to the cooperating state’s tax laws if consummated in the cooperating state by a dealer and a purchaser, both of whom were physically present in that state at the time of sale.~~

~~(2)(a) Notwithstanding other provisions of this section, a Florida dealer will be relieved from the requirement of collecting tax on sales of tangible personal property to be transported to a cooperating state if the Florida dealer obtains from the purchaser an affidavit setting forth the purchaser’s name, address, state tax identification number, and a statement that the purchaser is aware of his state’s use tax laws, is a registered dealer in Florida or another state, or is purchasing the tangible personal property for resale or is otherwise not required to pay tax on the transaction.~~

~~(b) The following is a suggested affidavit to be used by a Florida dealer when making sales of tangible personal property to be transported to a cooperating state in accordance with paragraph (a):~~

**AFFIDAVIT FOR EXEMPTION OF PROPERTY SOLD TO BE TRANSPORTED**

**TO THE COOPERATING STATE OF \_\_\_\_\_ (name of state)**

As the undersigned purchaser, I hereby declare the following statements are true to the best of my knowledge and belief:

- The purchaser has ordered, is ordering, or will order from a Florida dealer tangible personal property of the following description: \_\_\_\_\_;
- The property was ordered to be transported to the above state;
- The sale of the above property was, is, or will be exempt from tax on the sale of tangible personal property by the Florida dealer for one or more of the following reasons, as designated: \_\_\_\_\_;
- The purchaser is aware of their state's use tax laws; \_\_\_\_\_
- The purchaser is a registered dealer for purposes of Florida's sales and use taxes;
- The purchaser is a registered dealer for purposes of the sales and use taxes of the following state other than Florida: \_\_\_\_\_;
- The above tangible personal property was, is being, or will be purchased for resale;
- The sale of the above property would, if consummated in the state to which transported, be exempt for the following reason or reasons: \_\_\_\_\_; and
- The sale of the above property is exempt for the following reason or reasons \_\_\_\_\_.

\_\_\_\_\_  
(Purchaser's signature)

\_\_\_\_\_  
(Purchaser's name printed)

\_\_\_\_\_  
(Purchaser's address printed)

\_\_\_\_\_  
(State Taxpayer Identification Number, if applicable)

\_\_\_\_\_  
(Date)

(3) Audits and Records of Dealers.

(a) Dealers selling tangible personal property for delivery in another state shall make available to the Department, upon request, records of all tangible personal property so sold.

(b) The dealer's records of sales of tangible personal property for delivery in another state shall include:

1. A description of the property sold;

2. The name and address of the purchaser;
3. The name and address of the person to whom the property was transported;
4. The purchase price of the property; and,
5. Information regarding whether sales tax was paid in this state on the purchase price, and, if so, the amount of tax paid.

(4) Definitions. The following terms and phrases when used in this section shall have the meaning ascribed to them except where the content clearly indicates a different meaning:

(a)1. A “cooperating state” is a state of the United States that has been designated by the executive director of the Department of Revenue as one which cooperates satisfactorily with this state in collecting taxes on mail order sales.

2. No state shall be designated as a “cooperating state” unless it meets all the following minimum requirements:

a. It levies and collects taxes on mail order sales of property transported from that state to persons in this state, as described in Section 212.0596, F.S., upon request of the department.

b. The tax so collected shall be at the rate specified in Section 212.05, F.S., not including any local option or tourist or convention development taxes collected pursuant to Section 125.0104, F.S., or this part.

c. Such state agrees to remit to the department all taxes so collected no later than 30 days from the last day of the calendar quarter following their collection.

d. Such state agrees to provide to the department records obtained by it from retailers or dealers in such state showing delivery of tangible personal property into this state upon which no sales or use tax has been paid in a manner similar to that provided in subsection (2).

e. Such state authorizes the department to audit dealers within its jurisdiction who make mail order sales that are the subject of Section 212.0596, F.S., or makes arrangements deemed adequate by the department for auditing them with its own personnel.

(b) A “dealer” is a person doing business in this state who sells at retail, who offers for sale at retail, or who has in his possession for sale at retail, or has sold at retail, tangible personal property, including a retailer who transacts a mail order sale.

~~(c) “Sales of tangible personal property to be transported to a cooperating state” means mail order sales to a person who is in the cooperating state at the time the order is executed, from a dealer who receives that order in this state.~~

*Rulemaking Authority 212.06(3)(b)2., 212.18(2), 213.06(1) FS. Law Implemented 212.06(3) FS. History—New 12-8-87, Amended 12-31-20, Repealed 06-14-22.*

#### **12A-1.104 Sales of Property to be Transported to a Cooperating State.**

*Rulemaking Authority 212.06(3)(b)2., 212.18(2), 213.06(1) FS. Law Implemented 212.06(3) FS. History—New 12-8-87, Amended 12-31-20. Repealed 06-14-22.*

#### **12A-1.108 Exemption for Data Center Property.**

(1) through (6) No change

(7) Except as provided in paragraph (5)(b), the exemption provided for data center property is a permanent exemption for qualifying data centers that apply for and receive a Data Center Property Temporary Tax Exemption Certificate during the period from July 1, 2017, through June 30, 2027 ~~2022~~, and then meet all requirements for the Data Center Property Certificate of Exemption within five years. The Department will not process applications for Data Center Property Temporary Tax Exemption Certificate after June 30, 2027 ~~2022~~.

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(s) FS. History—New 4-16-18, 06-14-22.*

CERTIFICATION OF MATERIALS INCORPORATED  
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12A-1.060 have been:

☒ (1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title</u>
--------------------	-------------------

DR-1MP	Florida Business Tax Application for Marketplace Providers and Remote Sales
--------	---

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

Deputy Executive Director  
\_\_\_\_\_  
Title

## Danielle Boudreaux

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Monday, May 2, 2022 7:31 AM  
**To:** Danielle Boudreaux  
**Cc:** flrules@dos.state.fl.us  
**Subject:** 12A-1.060 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-1.060

Reference Number: Ref-14233; Reference Name: DR-1MP R. 01/22

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

CERTIFICATION OF MATERIALS INCORPORATED  
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12A-1.097 have been:

☒ (1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

Form Number	Form Title
-------------	------------

DR-1	Florida Business Tax Application
DR-1A	Application for Registered Businesses to Add a New Florida Location
DR-7N	Instructions for Consolidated Sales and Use Tax Return
DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns
DR-15N	Instructions for DR-15 Sales and Use Tax Returns
DR-46NT	Nontaxable Medical Items and General Grocery List

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

  
Signature, Person Authorized to Certify Rules

Deputy Executive Director  
Title

## Danielle Boudreaux

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Monday, May 2, 2022 7:31 AM  
**To:** Danielle Boudreaux  
**Cc:** flrules@dos.state.fl.us  
**Subject:** 12A-1.097 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-1.097

Reference Number: Ref-14227; Reference Name: DR-1 R. 01/22

Reference Number: Ref-14228; Reference Name: DR-1A R. 01/22

Reference Number: Ref-14229; Reference Name: DR-7N R. 07/21

Reference Number: Ref-14230; Reference Name: DR-15N R. 07/21

Reference Number: Ref-14231; Reference Name: DR-15EZN R. 07/21

Reference Number: Ref-14232; Reference Name: DR-46NT R. 01/22

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State





## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

May 25, 2022

Danielle Boudreaux  
Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, FL 32399-0100

Dear Danielle. Boudreaux:

Your adoption package for Rules 12A-1.0015, .097 was received, electronically, by the Florida Department of State, Administrative Code and Register at 12:04 p.m. on May 25, 2022. 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 June 14, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

---

**From:** Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>  
**Sent:** Wednesday, May 25, 2022 12:04 PM  
**To:** RuleAdoptions  
**Cc:** Janet Young; Jennifer Ensley; Tonya Fulford  
**Subject:** Department of Revenue Rule Certifications  
**Attachments:** 12A-1\_Certification Packet\_052522.pdf; 12A-15\_Certification Packet\_052522.pdf; 12A-1.0015 and 1.097\_Certification Packet\_052522.pdf; 12A-1\_Final Rule Text\_05252022.docx; 12A-15\_Final Rule Text\_05252022.docx; 12A-1.0015 and 1.097\_Final Rule Text\_05252022.docx

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

---

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

---

Good afternoon,

Attached are the rule certification packets for Chapters 12A-1 and 12A-15. There are two separate packets for 12A-1 since the Notices of Proposed Rule were published separately.

Please let me know if you have any questions.

Thank you,



**Danielle Boudreaux**  
*Revenue Program Administrator, Rulemaking and  
Legislative Analysis*  
Technical Assistance and Dispute Resolution  
Florida Department of Revenue  
(850) 717-7082  
[danielle.boudreaux@floridarevenue.com](mailto:danielle.boudreaux@floridarevenue.com)

---

**NOTIFICATION TO RECIPIENTS:** The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

---



Senator Ben Albritton, Chair  
 Representative Rick Roth, Vice Chair  
 Senator Lorraine Ausley  
 Senator Jason Brodeur  
 Senator Danny Burgess  
 Senator Shevrin D. "Shev" Jones  
 Representative Wyman Duggan  
 Representative Yvonne Hayes Hinson  
 Representative Thomas Patterson "Patt" Maney  
 Representative Angela "Angie" Nixon  
 Representative Anthony Sabatini

## JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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

### CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Sales and Use Tax  
**Rule No(s):** 12A-1.0015, .097  
**File Control No:** 186542

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: 5/25/2022

This certification expires after: 6/1/2022

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

May 25, 2022

Ms. Anya Owens, Chief  
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. Owens:

The following Department of Revenue Rules are presented for certification:

12A-1.0015	Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
12A-1.097	Public Use Forms

The following persons may be contacted regarding these rule certifications:

Danielle Boudreaux	717-7082	danielle.boudreaux@floridarevenue.com
Jennifer Ensley	717-7659	jennifer.ensley@floridarevenue.com

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

Sincerely,

Janet 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-1.0015

12A-1.097

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

Deputy Executive Director  
Title

8  
Number of Pages Certified

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-1.0015

12A-1.097

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.0015 and 12A-1.097

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.0015 outline the application process, eligibility criteria, and renewal requirements for a Florida Certificate of Forwarding Agent Address, as well recordkeeping requirements and when a forwarding agent is required to collect and remit tax. The proposed revision to Rule 12A-1.097 incorporates a new form to apply for a Florida Certificate of Forwarding Agent Address, Form DR-1FA.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to implement the provisions of s. 212.06(5)(b), F.S., as amended by Section 18 of Chapter 2021-31, L.O.F. These legislative changes create a process by which a forwarding agent may apply to the Department for and receive a Certificate of Forwarding Agent Address; the provisions require the Department to publish a complete list of certificate holders to its website. Tangible personal property which has been imported, produced, or manufactured in Florida is not subject to tax if the tangible personal property is delivered to a forwarding agent for export and if that forwarding agent holds a Certificate of Forwarding Agent Address. Rules 12A-1.0015 and 12A-1.097, F.A.C., implement these legislative changes.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 15, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, p. 5108), to advise the public of the proposed changes to Rules 12A-1.0015

and 12A-1.097, F.A.C., and to provide that a rule development workshop would be held. A rule development workshop was held on November 15, 2021, to present proposed revisions to Rule 12A-1.0015, F.A.C., establishing the provisions related to the Florida Certificate of Forwarding Agent Address, as well as the creation of Form DR-1FA, Application for a Florida Certificate of Forwarding Agent Address. One comment of technical nature was received during the workshop and two comments related to the clarification of rule text. The Department considered the comments and determined the rule did not need to be revised based on the technical comment, but the rule did need to be revised based on the two comments related to clarity. No written comments were received.

### SUMMARY OF PUBLIC MEETING

March 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.0015 and 12A-1.097, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain 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 March 18, 2022 (Vol. 48, No. 54, pp. 1046-1047).

### SUMMARY OF RULE HEARING

April 22, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on April 1, 2022 (Vol. 48, No. 64, pp. 1269-1273), to advise the public of the proposed changes to Rules 12A-1.0015 and 12A-1.097, F.A.C., and to provide that a rule hearing would be held on April 22, 2022. During the rule hearing, the Department informed the public of clarifying text added to Rule 12A-1.0015, F.A.C., as well as to Form DR-1FA, Application for a Florida Certificate of Forwarding Agent Address. No comments were received during the rule hearing, and no written comments were received by the Department.

Notices of Change were published in the *Florida Administrative Register* on April 27, 2022 (Vol. 48, No. 82, p. 1705), providing the clarifications made to both rule and form. The final rule language presented for adoption today reflects these changes.

While clarifying language was added to Rule 12A-1.0015, F.A.C., as well as to Form DR-1FA, Application for a Florida Certificate of Forwarding Agent Address, no substantive changes were made after the Cabinet meeting on March 29, 2022, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rules if the substance of the proposed rules, including materials incorporated by reference, remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.0015 and 12A-1.097

**12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats.**

(1) Scope.

(a) Tangible personal property imported, produced, or manufactured in this state for export, as provided in Section 212.06(5)(a)1., F.S., is not subject to Florida sales tax when the importer, producer, or manufacturer delivers the property to a forwarding agent ~~licensed exporter~~ for export ~~outside Florida~~ or to a common carrier for shipment outside Florida, or mails the property by United States mail to a destination outside Florida. ~~This rule is intended to provide tax guidelines for the sale of tangible personal property for the purposes of export from Florida.~~

(b) No change

(2) Sales of property irrevocably committed to exportation.

(a) No change

(b) When a dealer sells tangible personal property, commits the property to the exportation process at the time of sale, and the exportation process remains continuous and unbroken until the property is exported from Florida, the dealer is not required to collect tax. The intent of the seller and the purchaser to export the property is not sufficient to establish that the property is not subject to tax in Florida. The delivery of the property to a location in Florida for subsequent export from Florida is insufficient to establish documentary evidence that the property sold was irrevocably committed to the exportation process. The following are examples of methods to commit the property to the exportation process at the time of sale:

1. through 2. No change

3. The dealer is required by the terms of the sale contract to deliver the property to a carrier, licensed customs broker, or forwarding agent for final and certain movement of the property to a destination located outside Florida.

a. through b. No change

c. The term “forwarding agent” means a person or business whose principal business activity is facilitating for compensation the export of property owned by other persons regularly engaged in the business of preparing property for shipment or arranging for its shipment for compensation.

d. No change

(c) No change

(d)1. Any dealer who makes tax exempt sales of tangible personal property and, in good faith, accepts a valid copy of a Florida Certificate of Forwarding Agent Address or relies on the list of designated forwarding agent addresses on the Department’s website and then ships the property to the designated address on the certificate for export outside of the United States is not liable for any tax due on sales made during the effective dates of the certificate. The dealer must maintain documentation that the property was shipped or delivered by the dealer directly to the forwarding agent address.

2. If tax was not collected by a dealer on tangible personal property shipped to a designated forwarding agent address and the tangible personal property remained in Florida or if delivery to the purchaser or purchaser’s agent occurred in Florida, then the forwarding agent must remit applicable tax on the tangible personal property. This subparagraph does not prohibit the forwarding agent from collecting such tax from the consumer of the tangible personal property.

(e) ~~(d)~~ No change; renumbered (e)

(f) ~~(e)~~ Regardless of the evidence maintained by the dealer to document delivery of the property to a common carrier, forwarding agent, or a licensed customs broker for shipment to a location outside Florida, or the mailing of the property by the United States mail to a location outside Florida, tax is due when the property is diverted in transit to the purchaser or the purchaser’s agent or representative in Florida and such person takes possession in Florida, or when for any other reason the property is not delivered outside Florida.

(3) No change

(4) Florida Certificate of Forwarding Agent Address; Application; Eligibility.

(a) To apply for a Florida Certificate of Forwarding Agent Address, an applicant must submit a complete Application for a Florida Certificate of Forwarding Agent Address (Form DR-1FA, incorporated by reference in Rule 12A-1.097, F.A.C.), a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), and documentation sufficient to substantiate the applicant’s eligibility for the certificate, including

the applicant's most recently filed federal income tax return. An application for a certificate is complete when all information required to be submitted by Section 212.06(5)(b), F.S., the application, and this rule is provided to the Department.

(b) To receive a certificate, an applicant is required to demonstrate that:

1. The applicant's principal business activity is facilitating for compensation the export of property owned by other persons;

2. The applicant is engaged in international export; and

3. The designated address for which certification is sought is used exclusively by the applicant for receiving tangible personal property originating with a United States vendor for export out of the United States through a continuous and unbroken exportation process.

(c) Each applicant is required to provide the following to demonstrate the business is engaged in the export of property owned by others and supported by the following information:

1.a. A copy of the applicant's federal income tax return for the preceding taxable year with NAICS code 488510; or

b. A copy of the applicant's federal income tax return for the preceding taxable year with a NAICS code consistent with the principal business activity of a forwarding agent and an explanation why the NAICS code demonstrates the applicant is a forwarding agent; or

c. An explanation as to why the business did not file a federal income tax return for the preceding taxable year and the NAICS code under which the applicant intends to file a federal income tax return.

2. A description of all business activity that occurs at each designated address submitted on the Application for a Florida Certificate of Forwarding Agent Address.

3.a. Applicants who include a copy of their federal income tax return are required to include a statement of total revenues, a statement of revenues associated with facilitating for compensation the export of property owned by other persons, and a statement of revenues associated with international export. These statements must be from the year preceding the date of application.

b. Applicants who do not include a copy of their federal income tax return are required to include a statement of total estimated revenues, a statement of estimated revenues associated with facilitating for compensation the export of property owned by other persons, and a statement of estimated revenues associated with international export.

4. Certification that

a. The tangible personal property delivered to the designated address for export originates with a United States vendor; and

b. The tangible personal property delivered to the designated address for export is irrevocably committed to export out of the United States through a continuous and unbroken exportation process; and

c. The designated address is used exclusively by the forwarding agent for such export; and

d. The principal business activity is that of a forwarding agent; and

e. The applicant is engaged in international export.

(d) When an application is approved, the applicant will be issued a Florida Certificate of Forwarding Agent Address (Form DR-14FAA), which is valid from the “Issue Date” through the “Expiration Date” as indicated on the certificate unless revoked or surrendered prior to the expiration date. After a certificate is issued, the following information will be published on the Department’s website:

1. The name of the forwarding agent’s business.

2. The designated address of the forwarding agent.

3. The issue date and the expiration date provided on the certificate.

(e) When an application is incomplete, the Department will issue a letter notifying the applicant of the documentation or information that is to be provided to the Department within 30 days following the date of the notification. If an applicant fails to provide the required documentation or information and the application remains incomplete or the Department is not able to approve an application, a notice explaining the reason for the denial will be mailed to the applicant. The applicant may protest the denial pursuant to Sections 120.569 and 120.57, F.S., within 21 days after the date of the notice.

(f) Beginning July 1, 2023, each business holding a Florida Certificate of Forwarding Agent Address must submit Form DR-1FA to verify the designated address used by the forwarding agent no later than July 1 each year. The submission of Form DR-1FA for annual verification is not due in the same calendar year in which an initial Florida Certificate of Forwarding Agent Address is issued or the calendar year in which a certificate is renewed.

(g) Within 30 days of any material change, business holding a Florida Certificate of Forwarding Agent Address must submit an updated Form DR-1FA documenting the material change.

1. A change is considered material if the change affects the following information previously submitted by the certificate holder:

- a. Florida Business Partner Number
- b. Federal Employer Identification Number (FEIN)
- c. Legal Name of Business
- d. Contact Person, including changes to their contact information
- e. Mailing Address
- f. Business Website
- g. Designated Address(es)
- h. Description of all business activity conducted at the designated address(es)
- i. Federal Income Tax Return (if one was not included with the initial application)

2. A change is not considered material if it relates to a new federal income tax return if one was provided with the initial application; new documentation demonstrating the applicant remains engaged in international export; or changes in revenues or estimated revenues, unless the changes demonstrate that the principal business activity is no longer the facilitation for compensation the export of property owned by others.

3. The Department will notify the applicant when a material change requires submission of an updated Form DR-1.

(h) At least 30 days before the expiration date on a Certificate of Forwarding Agent Address, an application for renewal must be submitted using Form DR-1FA, along with documentation sufficient to substantiate the applicant's eligibility for the certificate. Form DR-1 is not required to be submitted with a renewal application, unless the Department notifies the applicant. The Department will review the renewal application in the same manner as the initial application.

(i) Certificate holders must immediately notify the Department, in writing, should the business no longer meet the eligibility requirements, provided in paragraph (b), for a Florida Certificate of Forwarding Agent Address and must surrender their certificate.

1. The written notification must include the Florida business partner number, federal employer identification number (FEIN), legal name of business, a statement as to why the business no longer meets the requirements of a



forwarding agent as provided in Section 212.06(5)(b), F.S., and the business is surrendering its Florida Certificate of Forwarding Agent Address.

2. The written notification is to be submitted to the Department by email at Exemptions@floridarevenue.com, by fax to 850-488-5997, or by mail to:

Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160

(j) If at any time the Department has reason to believe that a business holding a Florida Certificate of Forwarding Agent Address is not eligible for a certificate or is otherwise not in compliance with Section 212.06(5)(b), F.S., or this rule, the certificate holder will be sent a written notice of intent to revoke the certificate stating the reasons for such revocation.

1. The Department may request information from the certificate holder regarding its business operations to demonstrate its eligibility for a certificate or its compliance with all provisions of Section 212.06(5)(b), F.S., and this rule. Failure to provide the requested information within thirty (30) days of request is grounds for revocation of the certificate.

2. The certificate holder has the right to request an administrative hearing, to be conducted in accordance with Sections 120.569 and 120.57, F.S. and Rule Chapter 28-106, F.A.C., to dispute the notice of intent to revoke the certificate. The request must be received by the Department within 30 consecutive calendar days after the date of the notice. The Department's notice of intent to revoke the certificate will become final if no timely request for a hearing is received or if, following an administrative hearing, the Department issues a final order revoking the certificate.

(k) An entity whose Florida Certificate of Forwarding Agent Address has expired, been surrendered, or revoked by the Department is prohibited from extending a copy of its certificate to a selling dealer. Upon surrender, revocation, or expiration of a certificate without renewal, the forwarding agent's information will be removed from the Department's online list of forwarding agents holding a valid Florida Certificate of Forwarding Agent Address.

(4) renumbered (5) No change

(6) ~~(5)~~ Recordkeeping requirements.

(a) 1. Selling dealers must maintain copies of internal delivery orders and supporting documentation, trip tickets, truck log records, United States Postal Service parcel post receipts, bills of lading, receipts from common carriers, export declarations, customs documents, receipts from licensed customs brokers, statements signed by a customs officer, declarations by nonresident dealers, copies of tax-exemption cards issued by the United States Department of State, exemption certificates, and other documentation required under the provisions of this rule until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

2. ~~(b)~~ Electronic storage by the selling dealer of the required certificates and other documentation ~~through use of imaging, microfiche, or other electronic storage media~~ will be sufficient compliance with the provisions of this subsection.

(b)1. Forwarding agents must maintain copies of sales invoices or receipts between the vendor and the consumer when provided by the vendor or export documentation evidencing the value of the purchase consistent with the federal Export Administration Regulations, 15 C.F.R. parts 730-774; copies of federal income tax returns evidencing the forwarding agent's NAICS principal business activity code; copies of invoices or other documentation evidencing shipment to the forwarding agent; invoices between the forwarding agent and the consumer or other documentation evidencing the ship-to destination outside the United States; invoices for foreign postal or transportation services; bills of lading; and any other export documentation.

2. These records must be kept in an electronic format and made available to the Department at reasonable times and by reasonable means.

*Rulemaking Authority 212.06(5)(b)13., 212.18(2), 213.06(1) FS. Law Implemented 212.02(20), 212.05(1), 212.06(1), (2), (5)~~(a)1., (b)~~, 212.12(9), 212.13(1), (2), (3), (4), 212.21(3), 213.37 FS. History—New 6-12-03, 06-14-22.*

#### **12A-1.097 Public Use Forms.**

(1) No change

Form Number	Title	Effective Date
(2)(a) through (f)	No change	
<u>(g) DR-1FA</u>	<u>Application for a Florida Certificate of Forwarding Agent Address</u>	<u>06/22</u>

	<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14398">http://www.flrules.org/Gateway/reference.asp?No=Ref-14398</a>	
<u>(3) through (24)</u>	<u>No change</u>	

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), ~~443.171(2), (7)~~, 1002.40(16) FS. Law Implemented ~~92.525(1)(b)~~, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 06-14-22.*

CERTIFICATION OF MATERIALS INCORPORATED  
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12A-1.097 have been:

☒ (1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title</u>
--------------------	-------------------

DR-1FA	Application for a Florida Certificate of Forwarding Agent Address
--------	---

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

Deputy Executive Director  
\_\_\_\_\_  
Title

## Danielle Boudreaux

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Wednesday, May 25, 2022 9:56 AM  
**To:** Danielle Boudreaux  
**Cc:** flrules@dos.state.fl.us  
**Subject:** 12A-1.097 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-1.097

Reference Number: Ref-14398; Reference Name: DR-1FA R. 06-22

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State