FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 9, 2025

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rules 12A-1.001, .005, .008, .010, .037, .0371, .038, .039, .044, .056, .060, .061, .070, .072, .073, .085, .091, .0911, .097, .109, and .117, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:20 p.m. on December 9, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is December 29, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From:	Tonya Fulford
To:	RuleAdoptions
Cc:	Martha Gregory; Tammy Miller; Brinton Hevey; Jeremy Roberts
Subject:	Department of Revenue Rules Certification - 12-3, 12-6, 12-16, 12-17, 12-18, 12-22, 12-26, 12-28, 12A-1, 12A-13, 12A-15, 12A-16, 12B-6, 12B-7, 12B-8, 12B-12, 12C-2
Date:	Tuesday, December 9, 2025 4:20:24 PM
Attachments:	image001.png image003.png 12-3.pdf 12-3 Final Rule Text.docx 12-6.pdf 12-6 Final Rule Text.docx 12-16.pdf 12-16 Final Rule Text.docx 12-17.pdf 12-17 Final Rule Text.docx 12-18.pdf 12-18 Final Rule Text.docx 12-22.pdf 12-22 Final Rule Text.docx 12-26.pdf 12-26 Final Rule Text.docx 12-28.pdf 12-28 Final Rule Text.docx 12A-1 12.25.pdf 12A-1 Final Rule Text.docx 12A-13.pdf 12A-13 Final Rule Text.docx 12A-15.pdf 12A-15 Final Rule Text.docx 12A-16.pdf 12A-16 Final Rule Text.docx 12B-6.pdf 12B-6 Final Rule Text.docx 12B-7.pdf 12B-7 Final Rule Text.docx 12B-8 12.2025.pdf 12B-8 Final Rule Text.docx 12B-12.pdf 12B-12 Final Rule Text.docx 12C-2.pdf 12C-2 Final Rule Text.docx
Importance:	High

Good afternoon,

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

Rule 12-3.0012 - Definitions
Rule 12-3.0015 - Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
Rule 12-3.0017 - Adoption of Materials That Contain Departmental Procedures
Rule 12-6.0015: Public Use Forms

THE FLORIDA LEGISLATURE

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

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

CERTIFICATION

Department:	Department of Revenue
Agency:	Sales and Use Tax
Rule No(s):	12A-1.001, .005, .008, .010, .037, .0371, .038, .039, .044, .056, .060, .061, .070, .072, .073, .085, .091, .0911, .097, .109, .117
File Control No:	196954

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: 12/2/2025

This certification expires after: 12/9/2025

Certifying Attorney: Jamie Jackson

NOTE:

☒ *The above certified rules include materials incorporated by reference.*

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

Form Updated 12/9/2021

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 9, 2025

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

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12A-1.001	Specific Exemptions
12A-1.005	Admissions
12A-1.008	Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals
12A-1.010	Receipts from Sales by Barber Shops and Beauty Shops
12A-1.037	Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.038	Consumer's Certificate of Exemption; Exemption Certificates
12A-1.039	Sales for Resale
12A-1.044	Vending Machines
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.060	Registration
12A-1.061	Rentals, Leases, and Licenses to Use Transient Accommodations
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft *(repeal)*
12A-1.072	Advertising Agencies
12A-1.073	Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage
12A-1.085	Exemption for Qualified Production Companies
12A-1.091	Use Tax
12A-1.0911	Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors
12A-1.097	Public Use Forms
12A-1.109	Florida Sales Tax Credit Scholarship Program for Commercial Rental Property *(repeal)*
12A-1.117	Annual Back-to-School Sales Tax Holiday *(new)*

The following persons may be contacted regarding this rule certification:

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

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

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE

ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

[X] (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

[X] (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (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

[X] (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-1.001	12A-1.038	12A-1.070*(Repeal)*	12A-1.097
12A-1.005	12A-1.039	12A-1.072	12A-1.109*(Repeal)*
12A-1.008	12A-1.044	12A-1.073	12A-1.117
12A-1.010	12A-1.056	12A-1.085	
12A-1.037	12A-1.060	12A-1.091	
12A-1.0371	12A-1.061	12A-1.0911	

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

Effective Date: ____________________
(month) (day) (year)

Signature, Person Authorized to Certify Rules

General Counsel
Title

Number of Pages Certified

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:

[X] 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-1.001	12A-1.038	12A-1.070*(Repeal)*	12A-1.097
12A-1.005	12A-1.039	12A-1.072	12A-1.109(Repeal)
12A-1.008	12A-1.044	12A-1.073	12A-1.117
12A-1.010	12A-1.056	12A-1.085	
12A-1.037	12A-1.060	12A-1.091	
12A-1.0371	12A-1.061	12A-1.0911	

Signature of Agency Head

Executive Director

Title

Form: DS-FCR-6
Rule 1-1.010(3)(f), F.A.C.; effective 10-17

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.005, 12A-1.008, 12A-1.010, 12A-1.037, 12A-1.0371, 12A-1.038, 12A-1.039, 12A-1.044, 12A-1.056, 12A-1.060, 12A-1.061, 12A-1.072, 12A-1.073, 12A-1.085, 12A-1.091, 12A-1.0911 AND 12A-1.097

CREATING RULE 12A-1.117

REPEALING RULES 12A-1.070 AND 12A-1.109

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.001(3), F.A.C. (Specific Exemptions), clarify that persons partially sighted who hold an identification card issued by the Division of Blind Services, as provided in section 413.091, F.S., qualify for a Consumer's Certificate of Exemption for the Blind.

The proposed amendments to Rule 12A-1.005, F.A.C. (Admissions), reflect the exemption for admissions to the National Association for Stock Car Auto Racing (NASCAR) Cup Series Championship Race held at the Homestead-Miami Speedway and for the exempt admissions to state parks, including annual entrance passes.

The proposed amendments to Rule 12A-1.037, F.A.C. (Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services) and Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), provide that the sale of gold, silver, and platinum bullion, or any combination thereof, in a single transaction, is exempt and remove obsolete provisions.

The proposed amendments to Rule 12A-1.039, F.A.C. (Sales for Resale), update the information on how to obtain copies of forms from the Department.

The proposed repeal of Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), and the proposed amendments to Rules 12A-1.008, 1.010, 1.037, 1.038, 1.039, 1.044, 1.056, 1.060, 1.061, 1.072, 1.073, 1.085, 1.091, and 1.0911, F.A.C., reflect the repeal of the tax on leases of real property.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, revisions to forms used to administer sales and use tax to reflect the repeal of the tax on leases of real property, and update how to obtain copies of forms from the Department.

The proposed repeal of Rule 12A-1.109, F.A.C. (Tax Credit Scholarship Program for Commercial Rental Property), reflect the that tax credits are no longer available under the Program and that the rule is obsolete.

Proposed new Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), provides for administration of the annual back-to-school sales tax holiday period during the month of August for certain sales of clothing, wallets, or bags having a selling price of $100 or less per item, sales of school supplies having a selling price of $50 or less per item, sales of learning aids and jigsaw puzzles having a sales price of $30 or less, and personal computers and personal computer-related accessories purchased for noncommercial home or personal use having a sales price of $1,500 or less. The exemption does not apply to sales within a theme park or entertainment complex, as defined in section 509.013(9), F.S., or within a public lodging establishment, as defined in section 509.013(4), F.S., or within an airport, as defined in section 330.27(2), F.S. The proposed rule describes the items included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, articles normally sold as a unit, buy one and get one free or for a reduced price, remote sales, shipping and handling charges, layaway sales, rain checks, returns, exchanges, coupons, discounts, and rebates, repairs or alterations, gift cards, rentals of items, and merchant’s license fees. The proposed rule also provides a list of items and their taxable status during the sales tax holiday period for clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), are necessary to: (1) clarify the exemption for blind persons applies to partially sighted persons who hold an identification card issued by the Division of Blind Services; (2) reflect the exemption for admissions to certain NASCAR championship races and admissions to state parks as provided in section 38, Ch. 2025-208, L.O.F.; (3) reflect the exemption for gold, silver, and platinum bullion provided in section 46, Ch. 2025-208, L.O.F.; (4) reflect the repeal of the tax on real property leases effective October 1, 2025, as provided in section 37, Ch. 2025-208, L.O.F.; (5) reflect the repeal of the Tax Credit Scholarship Program for Commercial Rental Property as provided in section 49, Ch. 2025-208, L.O.F.; (6) provide for the annual sales tax holiday period in August for certain clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories, as provided in section 45, Ch. 2025-208, L.O.F.; and (7) update the information on how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 31, 2025 (Vol. 51, No. 148, pp. 2827-2829), to advise the public of the draft changes to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. One request was received, and a workshop was held on August 14, 2025. Prior to the workshop, the Department received written comments on August 8, 2025, regarding the proposed draft language for Rules 12A-1.008, 12A-1.044, and 12A-1.117, F.A.C. During the workshop, comments were made regarding the amendments to 12A-1.117, F.A.C., and form DR-46NT. The Department considered the comments received prior to and during the workshop and further amendments were made to Rules 12A-1.008, 12A-1.044, 12A-1.117, F.A.C., and form DR-46NT.

The Department determined that with the discontinuation of the Tax Credit Scholarship Program for Commercial Rental Property renders Rule 12A-1.109, F.A.C., no longer necessary and the rule is proposed for repeal.

The Department also determined that registration applications, forms DR-1, DR-1N and DR-1A in proposed paragraph 12A-1.097(2)(a), (b), and (d), F.A.C., should be proposed with an effective date of January 1, 2026, consistent with the date of the repeal of tax on aviation fuel. The rulemaking for these three registration applications was moved to a separate rulemaking proceeding proposed to become effective January 1, 2026.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 30, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 30, 2025, and approved the publication of the Notice of Proposed Rule for Rules 12A-1.001, 12A-1.005, 12A-1.008, 12A-1.010, 12A-1.037, 12A-1.0371, 12A-1.038, 12A-1.039, 12A-1.044, 12A-1.056, 12A-1.060, 12A-1.061, 12A-1.072, 12A-1.073, 12A-1.085, 12A-1.091, 12A-1.0911 and 12A-1.097, F.A.C., the creation of Rule 12A-1.117, F.A.C., and the repeal of Rules 12A-1.070 AND 12A-1.109, 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 September 23, 2025 (Vol. 51, No. 185).

SUMMARY OF RULE HEARING

NOVEMBER 4, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 13, 2025 (Vol. 51, No. 199, pp. 3941-3955), to advise the public of the proposed changes to Rules 12A-1.001, 12A-1.005, 12A-1.008, 12A-1.010, 12A-1.037, 12A-1.0371, 12A-1.038, 12A-1.039, 12A-1.044, 12A-1.056, 12A-1.060, 12A-1.061, 12A-1.072, 12A-1.073, 12A-1.085, 12A-1.091, 12A-1.0911 and 12A-1.097, F.A.C., the creation of Rule 12A-1.117, F.A.C., and the repeal of Rules 12A-1.070 AND 12A-1.109, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 4, 2025. No timely request was received by the agency, and no hearing was held. No comments were received. Prior to adoption and certification, technical non-substantive changes were made to Rules 12A-1.0371, .097, and .117, F.A.C., via Notices of Correction published in the Florida Administrative Register on November 18, 2025 (Vol. 51, No. 224, p. 4534) and on November 25, 2025 (Vol. 51, No. 229, pp. 4549-4550).

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.005, 12A-1.008, 12A-1.010, 12A-1.037, 12A-1.0371, 12A-1.038, 12A-1.039, 12A-1.044, 12A-1.056, 12A-1.060, 12A-1.061, 12A-1.072, 12A-1.073, 12A-1.085, 12A-1.091, 12A-1.0911, AND 12A-1.097

CREATING RULE 12A-1.117

REPEALING RULES 12A-1.070 AND 12A-1.109

12A-1.001 Specific Exemptions.

(1) through (2) No change.

(3) Guide dogs for the blind.

(a) A partially sighted or blind person who holds a Consumer's Certificate of Exemption for the Blind (Form DR-152) issued by the Department may purchase or rent a guide dog and purchase food or other items for the guide dog without payment of the tax at the time of purchase. The holder of the certificate is required to provide the certificate to the selling dealer at the time of purchase or lease. The selling dealer is required to record the name, address, and identification card number of the certificate holder on the invoice or other written evidence of the sale.

(b) Any partially sighted or blind person who holds an identification card, as provided in Section 413.091, F.S., issued by the Department of Education may apply to the Department to obtain a Consumer's Certificate of Exemption for the Blind (Form DR-152). The application submitted to the Department must be signed by the applicant and contain the applicant's name, address, and number of the identification card issued pursuant to Section 413.091, F.S. This information may be submitted to the Department on Form DR-151, Blind Person's Application for Certificate of Exemption.

(4) through (6) No change.

Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1) FS. Law Implemented 212.05, 212.08(7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37, 215.26 FS. History–New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-

*3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20, 1-1-24,*____.

12A-1.005 Admissions.

(1) No change

(2) Exempt admissions. The following admissions are exempt from the tax imposed under Section 212.04, F.S.:

(a) through (c) No change.

(d) Admissions to the following professional or collegiate sporting events are exempt, as provided in Sections 212.04(2)(a)5. and 10., F.S.;

1. through 5. No change.

6. Any Formula One Grand Prix race sanctioned by Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; <u>and</u>

7. The Daytona 500 <u>and the NASCAR Cup Series Championship Race when held at the Homestead-Miami Speedway,</u> sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race.

(e) through (k) No change.

<u>(l) Admissions to state parks, including annual entrance passes.</u>

(3) through (6) No change.

*Rulemaking Authority 212.04<u>(2)(a)5., 12.,</u> (4), 212.17(8), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 212.17(1), 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,*______.

12A-1.008 Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals.

(1) No change.

(2) Periodicals sold through rack machines.

(a) through (c) No change.

(d) When a rack machine is placed on location by the owner of the machine under a written agreement, the terms of the agreement will govern whether the lease is a lease or license to use tangible personal property or a lease or license to use real property. For <u>the tax due</u> ~~guidelines~~ on the purchase or lease of rack machines ~~and the lease or license to use real property for the placement of rack machines~~, see Rule 12A-1.044, F.A.C.

(3) through (7) No change.

Rulemaking Authority 212.07(1)(b), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), 212.05(1)(a), (b), (g), 212.0515(1), (2), 212.06(1)(a), (b), (16), 212.07(1), (2), 212.08(7)(o), (v), (w), (yy), (ccc), 212.18(3)(a) FS. History–New 10-7-68, Amended 1-7-70, 6-16-72, Formerly 12A-1.08, Amended 4-22-86, 12-13-88, 1-30-91, 3-17-94, 3-20-96, 6-19-01, 1-28-08<u>,____</u>.

12A-1.010 Receipts from Sales by Barber Shops and Beauty Shops.

(1) through (3) No change.

~~(4)(a) When the owner or operator of a barber or beauty shop provides space to beauticians, manicurists, specialists of massage, pedicures, or make-overs, or any person, the amount charged by the owner or operator to such person is a rental charge or license fee to use real property and is taxable, as provided in Rule 12A-1.070, F.A.C.~~

~~(b) When the owner or operator of the business is also a lessee or licensee, a credit may be taken on the owner's or operator's sales and use tax return for the amount of tax paid on the floor space that is subleased or assigned on a pro rata basis, as provided in Rule 12A-1.070, F.A.C.~~

Rulemaking Authority <u>212.07(1)(b),</u> 212.18(2), 213.06(1) FS. Law Implemented <u>212.02(10)(g), (14), (15), (16), (19), (20),</u> ~~212.031,~~ 212.05(1), 212.07(1), 212.08(7)(v), 212.17(1), 212.18(3) FS. History–New 10-7-68, Amended 6-16-72, Formerly 12A-1.10, Amended 12-16-91, 3-20-96, 6-19-01<u>,_____</u>.

12A-1.037 Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services.

(1) through (4) No change.

(5) The sale of tangible personal property, or the sale of services, under any one of the following circumstances, is taxable and is not an occasional sale if:

(a) through (f) No change.

(g) Such sale involves admissions; or taxable rentals, leases, or licenses of transient rental accommodations, ~~real~~

~~property,~~ parking lots, garages, docking, tie down spaces, or storage spaces for motor vehicles, boats or aircraft.

(6) through (14) No change.

(15)~~(a)~~ The sale, by a dealer, of cancelled stamps as collector's items is taxable. Rare, uncancelled stamps sold by dealers are also taxable.

~~(b) The sale, by a dealer, of gold and silver bullion is deemed to be a sale of tangible personal property and is taxable.~~

(16) through (18) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), 212.05(1)(c), (f), (j), 212.06(1)(a), (2), (3), (8), (10), 212.07(1), 212.08(7)(ww), 212.11(2), (3), 212.18(2), 213.35 FS. History–New 10-7-68, Amended 6-16-72, 10-18-78, 5-8-79, 12-23-80, 12-3-81, 7-20-82, Formerly 12A-1.37, Amended 1-2-89, 8-15-94, 6-19-01, 8-1-02, .

12A-1.0371 Sales of Coins, Currency, or Bullion.

(1) No change.

(2) The sale, use, consumption, or storage for use in this state of gold, silver, or platinum bullion, or any combination thereof, in a single transaction, is exempt ~~subject to tax~~. For purposes of this rule, "bullion" means gold, silver, or platinum in the form of bars, ingots, or plates, normally sold by weight. Finished goods, such as coins and jewelry, are not bullion. Sales of commodity contracts of bullion are not subject to tax ~~unless delivery of the commodity is taken in Florida~~.

(3)(a)~~1.~~ The sale of coins or currency, in a single transaction, is exempt when the sales price charged for coins or currency that are not legal tender of the United States or legal tender of another country sold at its face value exceeds $500.

(b)~~2.~~ Example: In one transaction, an investor purchases one United States $20 coin, called a gold double eagle, for $295, one Krugerrand for $295, and one one-ounce gold ingot for $295. Because the gold double eagle is United States legal tender, its sale is not subject to tax. The sale of the gold ingot is an exempt sale ~~not a taxable sale of coins or currency, but is a taxable sale~~ of bullion. The sale of the Krugerrand is a taxable sale of coins or currency. Because the portion of the sales price charged for taxable coins or currency is $295, the transaction does not qualify for exemption and the sale of the Krugerrand ~~and the ingot~~ is taxable.

~~(b)1. The sale of gold, silver, or platinum bullion, or any combination thereof, in a single transaction, is exempt when the total sales price of such bullion exceeds $500.~~

~~2. Example: An investor purchases two one-ounce gold ingots and one one-ounce platinum ingot in one transaction for $1,020. The sale is exempt, because the sales price of the bullion exceeds $500.~~

(4) through (6) No change.

Rulemaking Authority 212.05(1)(j), ~~212.08(7)(ww),~~ 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1)(j), 212.08(7)(ww) FS. History–New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13, 1-1-24,_____.

12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates.

(1) through (4) No change.

(5) Sales exempt based on the use of the property or services.

(a) through (c) No change.

(d)1. No change.

2. As provided in subparagraph (a)2. of this subsection, there are other suggested formats for exemption certificates based on the use of the property or services that are provided in other sections of rule Chapter 12A-1, F.A.C., and in Taxpayer Information Publications (TIPs) issued by the Department. The following is a list of these suggested formats of exemption and the applicable rule section or TIP number that suggests the exemption certificate format. This list is not intended to be an exhaustive list:

a. through e. No change.

~~f. Real Property Used or Occupied for Space Flight Business Purposes. See Rule 12A-1.070, F.A.C.~~

g. through l. renumbered f. through k. No change.

(6) No change.

Rulemaking Authority 212.08(7), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.07(1), 212.08(6), (7), 212.085, 213.012(2) FS. History–New 10-7-68, Amended 6-16-72, 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04, 11-6-07, 9-1-09, 5-9-13, 2-17-15, 1-11-16, 1-17-18,_____.

12A-1.039 Sales for Resale.

(1)(a) It is the specific legislative intent that each and every sale, use, storage, consumption, or rental is taxable, unless such sale, use, storage, consumption, or rental is specifically exempt. The exempt nature of the transaction must be established by the selling dealer.

(b) A sale for resale is exempt from the tax imposed by Chapter 212, F.S., only when the sale for resale is in strict compliance with the provisions of this rule. For purposes of this rule, a "sale for resale" includes the following sales, leases, or rentals when made to a person who is an active registered dealer. This is not intended to be an exhaustive list.

1. through 3. No change.

~~4. The lease or rental of real property to a dealer when such property will subsequently be leased, rented, or licensed by the dealer's tenants.~~

5. through 9. renumbered 4. through 8. No change.

(c) No change.

(2) Annual resale certificates issued by the Department of Revenue.

(a) No change.

(b) Dealers may obtain a copy of their Annual Resale Certificate through a secure link on the Department's website at floridarevenue.com or may request a replacement by contacting the Department at (850)488-6800 Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). Address written ~~Written~~ requests ~~should be addressed~~ to Account Management, Mail Stop 1-5730, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0160.

(3) through (8) No change.

Rulemaking Authority 212.07(1)(b), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(14), 212.05(1)(b), (i), 212.07(1), 212.085, 212.13(5)(c), (d), 212.18(2), (3), 212.186, 212.21(2), 213.053(10) FS. History–New 10-7-68, Amended 1-7-70, 6-16-72, 9-26-77, 7-20-82, 4-12-84, Formerly 12A-1.39, Amended 1-2-89, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 11-6-07, 9-1-09, 5-9-13, 2-17-15, 1-11-16, ______.

12A-1.044 Vending Machines.

(1) through (4) No change.

~~(5) If the machine operator (owner or lessee) has obtained a direct pay permit from the Department, the permit may be presented to the location owner. The direct pay permit authorizes the machine operator to self-accrue and remit the tax due on the lease or license to use the real property and relieves the location owner of this obligation.~~

(5)~~(6)~~ The following examples are intended to provide further clarification of the provisions of this section:

(a) Example: When a bottler removes a drink vending machine from inventory to be placed at a location on a "fill service basis" and collects a "service charge" from the location operator for keeping the machine stocked with drinks it sells the location operator, the bottler must ~~shall declare and~~ remit to the Department of Revenue a use tax on the value of such vending machine of 6 percent when title to the vending machine remains with the bottler and the service charge collected covers stocking the machine, making necessary repairs, repainting, and maintenance. The service charge is not taxable. All parts used in repairing the machines are ~~shall be~~ taxed at 6 percent as use tax. The tax on all merchandise sold through the machine at 10 cents per bottle or more must ~~shall~~ be reported to the Department by the location operator.

(b) Example: A bottler who removes from inventory a drink vending machine to be placed at a location on a "full service basis" and pays the location owner consideration for the right to place the machine at the location must ~~shall declare and~~ remit to the Department of Revenue a use tax on the value of the vending machine when it is removed from inventory. All parts used in repairing the machine are ~~shall be~~ taxed at 6 percent as use tax. The bottler is considered to be the operator of the machine. The tax due on all merchandise sold through the machine at 10 cents per bottle or more must ~~shall~~ be reported by the bottler. ~~The location owner shall collect tax from the bottler on the amount the location owner receives as a lease or license to use the real property.~~

(c)No change.

(6)~~(7)~~ No change.

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(h), ~~212.031,~~ 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History–New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21, 1-1-24,______.

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

(1) Due dates for payments and tax returns.

(a) The total amount of tax on cash sales, credit sales, installment sales, or sales made on any kind of deferred payment plan shall be due at the moment of the transaction. Except as provided in ~~rule~~ Chapter 12-24, and Rule ~~Rules~~ 12A-1.005 ~~and 12A-1.070~~, F.A.C., and this rule, all taxes required under Chapter 212, F.S., to be collected or paid in any month, are due to the Department on the first day of the month following the date of sale or transaction. The payment and return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date of sale or transaction for a dealer to be entitled to the collection allowance and to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (i) No change.

(2) through (4) No change.

Rulemaking Authority 212.12(1)(d), 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, 681.117(2) 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, 6-14-22, 1-1-24,______.

12A-1.060 Registration.

(1) Persons required to register as dealers.

(a) Every person desiring to engage in or conduct any one of the following businesses in this state as a "dealer" must register with the Department of Revenue and obtain a separate certificate of registration for each place of business:

1. through 9. No change.

~~10. Lease, let, rental, or granting a license in real property;~~

11. through 18. renumbered 10. through 17. No change.

(b) through (d) No change.

(e) For purposes of this rule, a “place of business” is a location where a dealer engages in an activity or activities described in this subsection. A place of business includes the entire contiguous area in which the dealer carries on an activity or activities that require registration. A dealer that engages in more than one activity requiring registration within a contiguous area generally is required to obtain only one registration certificate for that location. The Department will, however, treat areas within a single contiguous location as separate places of business and require a dealer to obtain separate registration certificates if the activities carried on in those areas are subject to taxation under different provisions of Chapter 212, F.S., the activities are not functionally related, and the efficient administration of the taxes imposed by Chapter 212, F.S., is facilitated by multiple registrations. The Department will permit a dealer to obtain separate registrations for activities carried on at a single contiguous location at the dealer’s request if the dealer keeps separate financial records for the activities and the activities are not functionally related. Under no circumstances will a dealer be subject to more than one penalty for failure or refusal to obtain a registration certificate for a single contiguous location, even if the dealer could be required or permitted to obtain separate registration certificates for multiple activities carried on at the location. The following examples illustrate the application of this rule in determining whether more than one place of business exists at a single contiguous location.

~~1. A taxpayer operates a shopping mall with 100 retail outlets that are leased to stores and restaurants, parking and common areas, and offices where management and accounting functions are performed. The taxpayer is required to register as a dealer because the rental of real property to the retailers is taxable under Section 212.031, F.S. The entire shopping mall is a single place of business for purposes of registration by the taxpayer.~~

2. through 7. renumbered 1. through 6. No change.

(2) through (6) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596, 212.05965, 212.06(2), 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, 6-14-22,____.

12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations.

(1) through (3) No change.

(4) Rental charges or room rates.

(a) through (g) No change.

(h) The following is a non-inclusive list of charges separately itemized on a guest's or tenant's bill, invoice, or other tangible evidence of sale that are NOT rental charges or room rates for transient accommodations:

1. through 10. No change.

11. Charges for areas that are not used as transient accommodations, such as sample and display rooms, auditoriums, office space, or garage space. See Rule ~~Rules 12A-1.070 and~~ 12A-1.073, F.A.C.

12. through 14. No change.

(5) through (10) No change.

(11) No change.

(a) No change.

(b)1. Rental charges for the rental or lease of space in trailer camps, mobile home parks, and recreational vehicle parks (e.g., trailer court, motor court, R.V. camp, fish camp, or other similar camps and parks) are subject to tax, except as provided in paragraph (d).

2. No change.

3. The rental or lease of space for the storage of any vehicle described in paragraph (a) is subject to tax ~~due on the rental or lease of real property,~~ as provided in Section 212.03(6) ~~or 212.031~~, F.S., and is not subject to the tourist development tax, as provided in Section 125.0104, F.S., the tourist impact tax, as provided in Section 125.0108, F.S., or the convention development taxes, as provided in Section 212.0305, F.S.

(c) through (d) No change.

(12) through (21) No change.

Rulemaking Authority 125.0104(3)(k), 125.0108(2)(e), 212.0305(3)(f), 212.18(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 212.02(2), (10)(a)-(g), (16), 212.03(1), (2), (3), (4), (5), (7), ~~212.031,~~ 212.054(3)(h), 212.055, 212.08(6), (7)(i), (m), 212.11(1), (2), 212.12(7), (9), (12), 212.13(2), 212.18(2), (3), 213.37, 213.756 FS.

History–New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 4-19-74, 12-11-74, 5-27-75, 10-18-78, 4-11-80, 7-20-82, 1-29-83, 6-11-85, Formerly 12A-1.61, Amended 10-16-89, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 7-1-99, 3-4-01(4), 3-4-01(2), (5), (14), 10-2-01, 8-1-02, 9-1-09, 6-28-10, 7-20-11, 5-9-13, ______.

The following rule is hereby repealed:

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

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 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, 6-14-22, 12-1-23, 8-6-24, Repealed ________.

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

(1)(a) Every person who rents or leases any real property or who grants a license to use, occupy, or enter upon any real property is exercising a taxable privilege unless such real property is:

1. Assessed as agricultural property under Section 193.461, F.S.

2. Used exclusively as dwelling units.

3. Property subject to tax on parking, docking, or storage space under Section 212.03(6), F.S.

4. A public or private street or right-of-way occupied or used by a utility for utility purposes.

5. A public street or road which is used for transportation purposes.

a. Tolls imposed exclusively for the right to travel on turnpikes, expressways, bridges, and other public roadway are payments for the use of the public roadway and are thus exempt. Example: The toll charged by a city to the general public for the right to cross a bridge is a payment for transportation purposes; therefore, it is exempt.

b. However, a charge for the right to use a public or private roadway for non-transportation purposes is fully taxable. Example: A civic organization that is not exempt from sales tax contracts with a city to have certain streets and sidewalks blocked from traffic to conduct its annual festival. The privilege granted by the city to the civic organization for the use of the streets and sidewalks constitutes a license to use real property for non-transportation purposes. Therefore, any charge by the city to the civic organization for the use of streets and sidewalks is taxable.

6.a. Property used at an airport exclusively for the purpose of aircraft landing or aircraft taxiing or property used by an airline for the purpose of loading or unloading passengers or property onto or from aircraft or for fueling aircraft. See subsection (3).

b. Property which is used by an airline for loading or unloading passengers onto or from an aircraft is exempt. This property includes: common walkways inside a terminal building used by passengers for boarding or departing from an aircraft, ticket counters, baggage claim areas, ramp and apron areas, and departure lounges (the rooms which are used by passengers as a sitting or gathering area immediately before surrendering their tickets to board the aircraft). Departure lounges commonly known as VIP lounges, or airport clubs which are affiliated with an airline or a club which requires a membership or charge or for which membership or usage is determined by ticket status are not included as property exempt from tax. The lease or license to use passenger loading bridges (jetways) and baggage conveyor systems comes under this exemption, provided that the jetways and baggage conveyor systems are deemed real property.

(I) In order for the jetways and baggage conveyors to be deemed real property, the owner of these items must also be the owner of the land to which they are attached, and must have had the intention that such property become a permanent accession to the realty from the moment of installation. The items shall not be considered real property if the owner, when the owner is not the airport, retains title to the items after the purchase/installation indebtedness has been paid in full.

(II) Any operator of an airport, such as an airport authority, which is the lessee of the land on which the airport has its situs is, for the purpose of this sub-subparagraph, deemed the owner of such land.

c. Real property used by an airline for purposes of loading or unloading passengers or property onto or from an aircraft which is exempt from tax includes: office areas used to process tickets, baggage processing areas, operations areas used for the purpose of the operational control of an airline's aircraft, and air cargo areas.

(I) If any portion of the above property is used for any other purpose, it is taxed on a pro-rata basis, which shall be determined by the square footage of the portion of the areas in the airport that are used by an airline exclusively for the purpose of loading or unloading passengers or property onto or from aircraft (which areas shall be the numerator) compared to the total square footage of such areas used by the airline (which areas shall be the denominator).

(II) Example: An airline leases a total of 3,000 square feet from an airport authority. The airline uses the space as follows: 1,000 square feet are used to process tickets and check in the passengers' luggage; 1,000 square feet are used for the passengers' departure lounge; and 1,000 square feet are used for the management office and the employees' lounge. The 1,000 square feet used to process tickets and check in the passengers' luggage is exempt; the 1,000 square feet used as the passengers' departure lounge is also exempt; and the 1,000 square feet used as the management office and employees' lounge is taxable. Therefore, a total of 2,000 square feet is exempt because that portion of the total space leased by the airline is used exclusively for the purposes of loading or unloading passengers or property onto or from an aircraft. However, the total amount used as office space and the employees' lounge (i.e., 1,000 square feet) is taxable, because that portion of the space leased by the airline is not used exclusively for the purposes of loading or unloading passengers or property onto or from an aircraft.

d. Real property used for fueling aircraft is taxable when the fueling activities are conducted by a lessee or licensee which is not an airline. However, the charge made to an airline for the use of aprons, ramps or other areas used for fueling aircraft is exempt.

7.a. Property used at a port authority exclusively for the purpose of oceangoing vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such vessels, or property used at a port authority for fueling such vessels. See subsection (2).

b. The term "port authority" means any port authority created by or pursuant to the provisions of any general or special law or any district or board of county commissioners acting as a port authority under or pursuant to the provisions of any general or special law.

8. Property leased, subleased, or rented to a person providing food and drink concessionaire services within the premises of a movie theater, a business operated under a permit issued pursuant to Chapter 550, F.S., (dog and horse racing), or any publicly owned arena, sports stadium, convention hall, exhibition hall, auditorium, or recreational facility; however, licenses to use such spaces are subject to sales tax.

9. Recreational property or other common elements of a condominium when subject to a lease between the developer or owner of the condominium complex and the condominium association in its own right or as the agent for the owners of individual condominium units or the owners of individual condominium units. This exemption applies only to the lease payments of such property and any other use of such property by either the owner, developer, or the association shall be fully subject to tax.

10. Classified as a type of property for which another exemption may apply pursuant to Section 212.031, F.S.

(b)1. A person providing retail concessionaire services involving the sale of food and drink or other tangible personal property within the premises of an airport shall be subject to tax on the rental of such real property.

2. A person providing retail concessionaire services involving the sale of food and drink or other tangible personal property within the premises of an airport shall not be subject to the tax on any license to use such property. For purposes of this subparagraph, the term “sale” shall not include the leasing of tangible personal property.

3. For purposes of this rule, the term “retail concessionaire,” which may be either a lessee or licensee, shall mean any person who makes sales of food or drink directly to the general public within the premises of a movie theater, a business operated under a permit issued pursuant to Chapter 550, F.S., or any publicly owned arena, sports stadium, convention hall, exhibition hall, auditorium, or recreational facility, or who makes sales of food, drinks or other tangible personal property directly to the general public within the premises of an airport. With regard to airports, any persons which contract to service or supply tangible personal property for airline operations are considered to be providing aircraft support services and are not concessionaires for purposes of this rule.

(c) Real property used as an integral part of the performance of qualified production services shall not be subject to tax. The term “qualified production services” means any activity or service performed directly in connection with the production of a qualified motion picture. The term “qualified motion picture” means all or any part of a series of related images, either on film, tape, or other embodiment, including, but not limited to, all items comprising part of the original work and film-related products derived therefrom as well as duplicates and prints thereof and all sound recordings created to accompany a motion picture, which is produced, adapted, or altered for exploitation in, on, or through any medium or device and at any location, primarily for entertainment, commercial, industrial, or educational purposes and includes:

1. Photography, sound and recording, casting, location managing and scouting, shooting, creation of special and optical effects, animation, adaptation (language, media, electronic or otherwise), technological modifications, computer graphics, set and stage support (such as electricians, lighting designers and operators, greensmen, prop managers and assistants, and grips), wardrobe (design, preparation, and management), hair and make-up (design, production, and application), performing (such as acting, dancing, and playing), designing and executing stunts, coaching, consulting, writing, scoring, composing, choreographing, script supervising, directing, producing, transmitting dailies, dubbing, mixing, editing, cutting, looping, printing, processing, duplicating, storing, and distributing;

2. The design, planning, engineering, construction, alteration, repair, and maintenance of real or tangible personal property including stages, sets, props, models, paintings, and facilities principally required for the

performance of those services listed in subparagraph 1.; and,

3. Property management services directly related to property used in connection with the services described in subparagraphs 1. and 2.

4. A statement similar to the following should be presented to the lessor by the motion picture lessee at the time the parties execute the lease.

LESSEE/LICENSEE/TENANT

BLANKET LEASE EXEMPTION CERTIFICATE

This is to certify that all real property leased, licensed, or rented by (NAME OF LESSOR) on or after (DATE) to (NAME OF MOTION PICTURE LESSEE, LICENSEE, or TENANT) is or was leased, licensed, or rented to be used as an integral part of the performance of qualified production services, exempt from sales or use tax under the provisions of Section 212.031(1)(a)9., F.S.

This lease exemption certificate is to continue in force unless revoked by lessee in writing, addressed to the lessor named in this agreement.

LESSEE/LICENSEE/TENANT

____

ADDRESS

____

SALES TAX NUMBER (IF REGISTERED)

____

SIGNATURE OF LESSEE/LICENSEE/TENANT ____

DATE __________

PRINT NAME

____

5. When the property is used for any purpose other than the production of a qualified motion picture and the lease exemption certificate has been provided to the lessor, tax should be accrued and remitted to the Department of Revenue by the motion picture lessee, licensee, or tenant on the lease of the real property.

(d) "Real property" means the surface land, improvements thereto, and fixtures, and is synonymous with "realty" and "real estate."

(e) “License,” with reference to the use of real property, means the granting of a privilege to use or occupy a building or parcel of real property for any purpose.

1. Example: An agreement whereby the owner of real property grants another person permission to install and operate a full service coin-operated vending machine, coin-operated amusement machine, coin-operated laundry machine, or any like items, on the premises is a license to use real property. The consideration paid by the machine owner to the real property owner for the license to use the real property is taxable. See Rule 12A-1.044, F.A.C., for the definitions of “amusement machine operator” and “vending machine operator.”

2. Example: An agreement between the owner of real property and an advertising agency for the use of real property to display advertising matter is a license to use real property. The consideration paid by the advertising agency to the real property owner for the license to use the real property is taxable.

(2) The lease or rental of docking or storage spaces for boats at boat docks or marinas is taxable under Section 212.03(6), F.S.

(3) The lease or rental of tie-down or storage space for aircraft at airports is taxable under Section 212.03(6), F.S.

(4)(a) The tenant or person actually occupying, using, or entitled to use any real property from which rental or license fee is subject to taxation under Section 212.031, F.S., shall pay the tax to his immediate landlord or other person granting the right to such tenant or person to occupy or use such real property.

(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.

(c) Ad valorem taxes paid by the tenant or other person actually occupying, using, or entitled to use any real property to the lessor or any other person on behalf of the lessor, including transactions between affiliated entities, are taxable.

(d) Common area maintenance charges paid by a tenant to the lessor for the privilege or right to use or occupy real property are taxable.

(e) Utility charges paid by a tenant to the lessor for the privilege or right to use or occupy real property are taxable, unless the lessor has paid the sales tax to the utility company on such utilities consumed by the tenant, and the utilities billed by the lessor to the tenant are separately stated on the lessor’s invoice to the tenant at the same or lower price as that billed by the utility company to the lessor.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are “additional rent” and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of utilities. Utility services are sold by City Utilities to Landlord. Landlord’s total utility bill is $1,900. Of that total, $150 was non-taxable water, garbage, and sewage charges.

Landlord charges each tenant $2,000 rent and one-fifth of Landlord’s total utility bill with no mark-up. Tenant owes tax on the rent and on his portion of the utility charges not taxed to Landlord. Therefore, the invoice to the tenant for a month the state tax rate imposed in Section 212.031, F.S., is 2% reads:

Rent $2,000.00

Tenant’s one-fifth share of charges not taxed to Landlord ($150 * 20%) 30.00

Total subject to sales tax $2,030.00

Florida (2.0%) sales tax 40.60

Reimbursement for one-fifth share of utilities on which tax was paid by Landlord ($1,900 - $150 * 20%) 350.00

Total Amount Due $2,420.60

2. Example: Same facts as above, except Landlord marks up Tenants’ share of the total of City Utilities’ service bill by 10 percent. Each tenant’s one-fifth share of utilities would be $418.00, instead of $380.00. Again, if Landlord separately states the utility charges on the tenant’s invoice, Landlord would compute the tax as follows:

Rent $2,000.00

Tenant’s one-fifth share of utilities not taxed (total utilities $418.00, less utilities on which Landlord paid tax, $350.00)68.00

Total subject to tax $2,068.00

Florida (2.0%) sales tax 41.36

Reimbursement for one-fifth share of utilities on which tax was paid by Landlord 350.00

Total Amount Due $2,459.36

(f) The tax shall be due and payable at the time of the receipt of the rental or license fee payment by the lessor or other person who receives the rental or payment. The owner, lessor, or person receiving the rent or license fee shall remit the tax to the Department at the times and in the manner provided in Rule 12A-1.056, F.A.C.

~~(g)1. The amount charged by a lessor to a lessee to cancel or terminate a lease agreement is subject to tax if the lessor records such charge as rental income in its books and records. If such charge is not recorded as rental income by the lessor, then such charge is not considered a payment for the lease of the real property but as a payment to cancel or terminate the lease agreement.~~

~~2. Notwithstanding the provisions of subparagraph 1., above, if the amount paid by a lessee to a lessor to cancel or terminate a lease agreement is recorded as a rental expense in the lessee's books and records, then such payment is subject to tax. However, if the lessee does not record that payment as a rental expense, then such payment is not considered a payment for the lease of the real property but as a payment to cancel or terminate the agreement, and is not subject to tax. If the lessee records the payment as a rental expense but does not remit tax to the lessor on such payment, then the lessee is required to remit the tax on such charge directly to the Department of Revenue. The lessee is required to remit the tax on Form DR-15, Sales and Use Tax Return, if a registered dealer, or if unregistered, the lessee is required to remit the tax on Form DR-15MO, Out-of-State Purchase Return. Forms DR-15 and DR-15MO are incorporated by reference in Rule 12A-1.097, F.A.C.~~

~~3. Should the lessor or lessee record the payment as rental income or expense, respectively, but provide sufficient documentation, such as a lease or other tangible evidence, to establish that the payment is for other than the use of the real property, then such payment is not subject to tax.~~

~~4. Should the lessor or lessee record the payment as other than rental income or rental expense, respectively, but sufficient documentation exists, such as a lease or other tangible evidence, to establish that the payment was additional payment for the use of the real property, then such payment is subject to tax.~~

~~(5) Only one tax on the rental or license fee payable from the occupancy or use of any real property from which the rental or license fee is subject to taxation under Section 212.031, F.S., shall be collected, and the tax shall not be pyramided by a progression of transactions; however, the amount of tax due the State of Florida shall not be decreased by any such progression of transactions.~~

~~(6) Each place of business is required to be registered separately by the owner, landlord, agent, or other persons who collect or receive rents or license fees on behalf of owners or lessors. See Rule 12A-1.060, F.A.C.~~

~~(7)(a) Where a tenant or person occupying, using, or entitled to use any real property which is subject to tax sublets or assigns and collects rentals or license fees on a taxable portion of the leased or licensed premises, such~~

tenant or other person shall be required to register as a dealer and collect and remit the tax on all such sub-rentals or assignments.

(b) Notwithstanding the provisions of paragraph (a), when space is subleased to a convention or industry trade show in a convention hall, exhibition hall, or auditorium, whether publicly or privately owned, the sponsor who holds the prime lease is subject to tax on the prime lease and the sublease shall be exempt.

(8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, the tenant may take credit on a pro rata basis for the tax paid to the landlord or other such person on the space that is subleased or assigned. Proration must be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director's designee in the responsible program. For example, Tenant leases 200 square feet of floor space for $400.00 and pays Landlord $8.00 rental tax for a month when the state tax rate imposed in Section 212.031, F.S., is 2%. Tenant subleases 100 square feet, one half of the space, to Subtenant for $300.00 and collects $6.00 tax which is remitted to the Department, less a credit of $4.00 for tax paid to the landlord on the space subleased to Subtenant. (One half of $400.00 is $200.00 and 2.0 percent of this amount is $4.00.)

(9) If a tenant or other person sublets or assigns his interest in all of the leased or licensed premises, or retains only an incidental portion of the entire premises, then such tenant or other person may elect not to pay tax on the prime lease or license, provided that such tenant or other person shall register as a dealer and collect and remit tax due on the sub-rentals or assignments and pay the tax due on the portion of the rental charges or license fees pertaining to any taxable space which he retains. If the tenant or licensee elects not to pay the tax to his landlord, or other person granting the right to occupy or use such real property, he should extend to his landlord or such other person a resale certificate.

(10) When the owner of a business, or the operator of a business who is a lessee or licensee, provides floor space to any person, and in addition thereto and in connection therewith also provides certain services to such person such as display, delivery, wrapping, packaging, telephone, credit, collection, or accounting, the amount charged by the lessee or licensee to such person constitutes the lease or rental of or license to use or occupy real property, and where the charges for such services are not separately stated in the agreement and on the invoices or other billings, the total consideration paid under the agreement is taxable. Where the charges for such services are separately stated in the agreement and on the invoices or other billings, only those charges for floor space are taxable. When the

operator of a business is a lessee or licensee, he may take credit in accordance with the provisions of subsection (8) of this rule, for the tax paid on the floor space which he subleases or assigns.

(11) When the operator of a business, who may be the owner or prime lessee, provides space to an independent operator or licensee, the operator shall collect and remit tax on the total consideration paid by the independent operator or other person for the right of such person to occupy or use such space.

(12) When a tenant or other person pays insurance for his own protection, the premium is not regarded as rental or license fee consideration, even though the landlord or other person granting the right to occupy or use such real property is also protected by the coverage. However, any portion of the premium which secures the protection of the landlord or person granting the right to occupy or use such real property and which is separately stated or itemized is regarded as rental or license fee consideration and is taxable.

(13) When the rental or lease of an interest in real property or a license to use or occupy any real property includes areas which are used for free parking, the entire consideration paid by the lessee or licensee to the lessor or person receiving the rent or payment by a rental or license fee arrangement is taxable.

(14)(a) When a rental, lease, or license to use or occupy real property involves multiple use of such real property wherein a part of the real property is subject to tax, and a part of the property is excluded from the tax, the Executive Director or the Executive Director’s designee in the responsible program shall determine from the lease or license and such other information as may be available, that portion of the total rental charge or license fee which is exempt from the tax. When, in the judgment of the Executive Director or the Executive Director’s designee in the responsible program, the amount of rent or license fee stated in the lease or license arrangement for the taxable portion of the real property does not represent true value, the Executive Director or the Executive Director’s designee in the responsible program shall make a determination of the proper amount of rent or license fee applicable thereto for the purpose of determining the amount of tax due from such other information as is available.

(b) As an example, the portion of the premises leased or rented by for profit entities, qualifying as homes for the aged, or licensed as a nursing home or hospice under Chapter 400, F.S., which is used as a dwelling unit is taxable on a pro-rata basis. The pro-rata portion shall be determined by the square footage of the portion of the dwelling that is normally accessed and used by the residents compared to the total square footage of the nursing home premises.

1. The areas which are normally accessed and used by the nursing facility residents are exempt. These include:

a. Front lobby,

b. Receptionist’s office,

c. Bookkeeper’s office (operates as a bank for the residents),

d. Residents’ rooms,

e. Hallways,

f. Public restrooms,

g. Social Service’s office,

h. Residents’ conference room/Party room,

i. Therapy rooms,

j. Dining rooms,

k. Activity rooms/Day rooms,

l. Treatment rooms,

m. Chapel,

n. Central bath/Whirlpool,

o. Residents’ pantry/small kitchen area (usually have microwaves and cabinets for residents’ use),

p. Grounds which are improved and developed for the residents’ use, including lawns, trails, sidewalks, patios, picnic areas,

q. Driveways and parking areas.

2. The areas which are not normally accessed and used by the facility’s residents are taxable. These include:

a. Kitchen,

b. Laundry room,

c. Employees’ lounge,

d. Hallways connecting non-accessible rooms,

e. Linen closets,

f. Oxygen storage closets,

g. Nurses’ stations,

h. Director of Nursing’s office,

i. Administrator’s office,

j. Director of Admission’s office,

k. Housekeeping office,

l. Electrical room,

m. Pharmaceutical storage rooms,

n. Storage rooms for facility’s supplies,

o. Sterilization rooms,

p. Medical records office,

q. Janitor’s closet,

r. Outside storage of facility’s equipment,

s. Areas used for commercial purposes (e.g., beauty shops),

t. Unimproved grounds.

(15) The charge made to its customer by a railroad for the use of a side track located on railroad property is taxable.

(16) Any person who has leased, occupied, or used or was entitled to use any real property and cannot prove that the tax has been paid to his lessor or other person shall be directly liable to the State for any tax, interest, or penalty due on any such taxable transaction.

(17) Payments to a merchants’ association by a lessee or licensee shall be taxable if the payments are a part of the consideration for the right to use or occupy the real property. If the payments are not part of the consideration for the right to use or occupy the real property, such payments are not taxable.

(18) The lease or rental of land or a hall or other facilities by a fair association subject to the provisions of Chapter 616, F.S., to a show promoter or prime operator of a carnival or midway attraction is exempt. However, the sublease of land or a hall or other facilities by the show promoter or prime operator of a carnival or midway attraction is taxable.

(19)(a) The lease or rental of real property or a license fee arrangement to use or occupy real property between related “persons,” as defined in Section 212.02(12), F.S., in the capacity of lessor/lessee, is subject to tax.

(b) The total consideration, whether direct or indirect, payments or credits, or other consideration in kind, furnished by the lessee to the lessor is subject to tax despite any relationship between the lessor and the lessee.

(c) The total consideration furnished by the lessee to a related lessor for the occupation of real property or the use or entitlement to the use of real property owned by the related lessor is subject to tax, even though the amount of the consideration is equal to the amount of the consideration legally necessary to amortize a debt owned by the related lessor and secured by the real property occupied, or used, and even though the consideration is ultimately used to pay that debt.

(20) Where two taxpayers, in connection with the interchange of facilities, rent or lease property, each to the other, for use in providing or furnishing any of the services mentioned in Section 166.231, F.S., (electricity, natural or manufactured gas, water service, and telecommunication service), the term "lease or rental" means only the net amount of rental involved.

(21) The rental of a restaurant or hotel dining room is taxable.

(22)(a) When tangible personal property is left upon another's premises under a contract of bailment, the bailee is not exercising a privilege taxable under the provisions of Section 212.031, F.S., relating to leases, licenses, or rentals of real property.

(b) A bailment is a contractual agreement, oral or written, whereby a person (the bailor) delivers tangible personal property to another (the bailee) and the bailor for the duration of the relationship relinquishes his exclusive possession, control, and dominion over the property, so that the bailee can exclude, within the limits of the agreement, the possession of the property to all others. If there is no such delivery and relinquishment of exclusive possession, and the owner's control and dominion over the property is not dependent upon the cooperation of the person on whose premises the property is left, and his access thereto is in no wise subject to the latter's control, it will generally be held that such person is a tenant, lessee, or licensee of the space upon the premises where the property is left.

1. Example: A safety-deposit box in a bank or vault is a bailment, not a lease or license, because the bank has one key and the customer another and both are necessary to gain access to the box.

2. Example: An airport locker is not a bailment, but a lease or license, because the renter has the key and sole access to the stored property.

3. Example: The charge made for use of a frozen food locker in cold storage or locker plants is exempt under conditions which require the facility owner's presence and assent for the food owner to access his property.

(c) A person who merely grants storage space without assuming, expressly or implied, any duty or responsibility with respect to the care and control of the property stored is a landlord of a person granted a right to occupy or use such real property and is not a bailee. Thus, the person granting the right to use such storage space is exercising a privilege taxable under the provisions of Section 212.031, F.S., as a lease or license.

(d) A lease, license, or bailment is indicative of a contractual relationship, and the terms are not mutually exclusive. Whatever label is attached to a contract, in determining whether a transaction is a bailment or a lease or a license, consideration will be given to the manifested intention of the parties as to which relationship has been created.

(e) In the absence of an express contract, the creation of a bailment requires that possession and control pass from the bailor to the bailee; there must be full transfer, actual or constructive, so as to exclude the property from the possession of the owner and all other persons and give the bailee sole custody and control for the time being.

(23) The applicable tax rate for rental payments made by a tenant is based on the date that the tenant occupies or is entitled to occupy the property. The applicable tax rate may not be avoided by delaying or prepaying rent or license fee payments.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 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, 6-14-22, 12-1-23, 8-6-24, Repealed ______ .

12A-1.072 Advertising Agencies.

(1) through (7) No change.

(8) Billboards. The advertising materials and services used in the creation of billboard concepts and mock-ups by an advertising agency are exempt under these provisions. However, the charge for the production of displays is taxable. ~~See Section 212.031, F.S., for the taxability of the lease or license to use billboards.~~

(9) through (10) No change.

Rulemaking Authority 212.08(7)(vv), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.06(1), 212.08(7)(v), (vv) FS. History–New 10-7-68, Amended 1-7-70, 6-16-72, 7-20-82, Formerly 12A-1.72, Amended 3-4-01, ______.

12A-1.073 Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage.

(1) through (2) No change.

~~(3) When the lease of real property includes areas which are used for free parking the entire consideration paid~~

~~by the lessee to the lessor is taxable.~~

(4) through (6) renumbered (3) through (5) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), 212.03(6), 212.06(2)(j), 212.07(2) FS. History–New 10-7-68, Amended 11-9-68, 1-7-70, 6-16-72, 10-18-78, 7-20-82, Formerly 12A-1.73, Amended 1-2-89, 7-7-92, ______.

12A-1.085 Exemption for Qualified Production Companies.

(1) through (2) No change.

(3)(a) A qualified production company that holds a valid Certificate of Exemption for Entertainment Industry Qualified Production Company may issue a copy of its certificate to the selling dealer or lessor to:

~~1. Lease, rent, or hold a license in real property used as an integral part of the performance of qualified production services, as provided in Section 212.031(1)(a)9., F.S., tax exempt;~~

2. through 3. renumbered 1. through 2.

(b) through (c) No change.

(4) through (5) No change.

Rulemaking Authority 212.18(2), 213.06(1), 288.1258(4)(c) FS. Law Implemented ~~212.031(1)(a)9.,~~ 212.06(1)(b), 212.08(5)(f), (12), 288.1258(4) FS. History–New 2-21-77, Amended 5-28-85, Formerly 12A-1.85, Amended 3-12-86, 12-13-88, 10-21-01, 4-26-10, 1-11-16, ______.

12A-1.091 Use Tax.

(1) through (12) No change.

(13) Any person who has purchased at retail, used, consumed, distributed or stored for use or consumption in this state tangible personal property, admissions, communication services, or leased tangible personal property, or who has leased ~~any real property,~~ space or spaces in parking lots or garages for motor vehicles, hangar storage or tie down for aircraft, or docking or storage space or spaces for boats in boat docks or marinas, and cannot prove that the tax levied by Chapter 212, F.S., has been paid to his or her vendor or lessor is ~~shall be~~ directly liable to the state for any tax, interest, or penalty due on any such taxable transactions.

(14) through (15) No change.

Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.0596, 212.06(1)(a), (b), (4), 212.07(8) 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, 6-14-22,_____.

12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

(1) Scope of Rule. This rule is intended to provide guidelines for ~~regarding~~ the authority to self-accrue sales and use tax, as provided in Section 212.183, F.S. This rule is also intended to provide guidelines for ~~regarding~~ the authority granted by Section 212.18(3)(a), F.S., to dealers that use independent sellers or distributors regarding procedures for remitting tax directly to the Department on the retail sales price charged to the ultimate consumer.

(2) Self-accrual authorization.

(a) The Department will authorize dealers to assume the obligation of self-accruing and remitting tax directly to the Department for the following purposes:

1. through 7. No change.

~~8. The lease or license to use real property subject to the tax imposed by Section 212.031, F.S., from independent owners or lessors of real property by dealers who are required to remit sales tax electronically under Section 213.755, F.S.~~

~~9. The lease of or license to use real property subject to the tax imposed by Section 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent property owners who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.~~

~~10. The lease or license to use real property subject to the tax imposed by Section 212.031, F.S., by operators of amusement machines or vending machines who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.~~

(b) through (k) No change.

(3) No change.

Rulemaking Authority 212.18(2), (3), 212.183, 213.06(1) FS. Law Implemented 212.054(3)(a)1., 212.0598, 212.06(11), 212.08(4)(a)2., (8), (9), 212.18(3), 212.183 FS. History–New 4-7-92, Amended 5-19-93, 9-14-93, 11-16-93, 9-30-99, 10-2-01, 6-12-03, 9-1-09, 5-9-13, 1-11-16,________.

12A-1.097 Public Use Forms.

(1) No change.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) 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 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

Mail Stop 3-2000

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) through (d) No change.		
(e) DR-1C	Application for Collective Registered of Living or Sleeping Accommodations (http://www.flrules.org/Gateway/reference.asp?No=Ref-18749 ~~11783~~)	12/25 ~~03/20~~
(f) through (h) No change.		
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions ~~(R. 01/17)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18750 ~~07745~~)	12/25 ~~01/17~~
(4)(a) No change.		
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18751 ~~17769~~)	12/25 ~~02/25~~

(c) No change.		
(5)(a) No change.		
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18754 ~~17772~~)	12/25 ~~02/25~~
(c) through (d) No change.		
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18752 ~~16859~~)	12/25 ~~06/24~~
(f) DR-15MO	Out-of-State Purchase Return ~~(R. 01/16)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18753 ~~06363~~)	12/25 ~~01/16~~
(6)(a) DR-16A	Application for Self-Accrual Authority and ~~/~~Direct Pay Permit ~~(R. 01/15)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18755 ~~04858~~)	12/25 ~~01/15~~
(b) DR-16P*	Sales and Use Tax Direct Pay Permit ~~(R. 01/16)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18756 ~~06364~~)	12/25 ~~01/16~~
(c) DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit ~~(R. 01/15)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18757 ~~04859~~)	12/25 ~~01/15~~
(7) through (10) No change.		
(11) DR-46NT	Nontaxable Medical Items and General Grocery List (http://www.flrules.org/Gateway/reference.asp?No=Ref-18758 ~~16287~~)	12/25 ~~07/23~~
(12) through (15) No change.		
(16) DR-231*	Certificate of Exemption for Entertainment Industry Qualified Production Company (http://www.flrules.org/Gateway/reference.asp?No=Ref-18759)	12/25 ~~06/12~~
(17) No change.		
~~(18)(a)~~ ~~DR-117000~~	~~Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for a Credit Allocation~~ ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-11202)~~	~~10/19~~

~~(b) DR-117100~~	~~Florida Tax Credit Scholarship Program for Commercial Rental Property – Application to Change a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11203)~~	~~10/19~~
~~(c) DR-117200~~	~~Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for Rescindment of a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11204)~~	~~10/19~~
~~(d) DR-117300~~	~~Florida Tax Credit Scholarship Program for Commercial Rental Property – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-11205)~~	~~10/19~~
(19) through (23) renumbered (18) through (22) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(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) FS. Law Implemented 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) 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, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24,
2-20-25,____.

The following rule is hereby repealed:

12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property.

Rulemaking Authority 212.099(10), 213.06(1) FS. Law Implemented 212.099 FS. History–New 10-28-19, Repealed ____.

12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Allocation” means the amount of program funds allocated by the Department to a tenant for monetary contributions to be made to an organization during a state fiscal year.

(b) “Contribution” means a monetary contribution, as defined in Section 212.099, F.S., from an eligible business to an eligible nonprofit scholarship-funding organization to be used under the Florida Tax Credit Scholarship Program established under Section 1002.395, F.S.

(c) “Credit” means an allocation for which a contribution to an organization has been made and is eligible to be taken by a tenant against the state tax due under Section 212.031, F.S.

(d) “Dealer” means the person who is registered under Rule 12A-1.060, F.A.C., to collect the tax due on the rent or license fee from a tenant. For purposes of this program, the term “landlord” will be used to refer to the dealer.

(e) “Department” means the Florida Department of Revenue.

(f) “Eligible business” means a person occupying, using, or entitled to the use of any property for which the rent or license fee is subject to taxation under Section 212.031, F.S. For purposes of this program, the term “tenant” will be used to refer to the eligible business.

(g) “Eligible nonprofit scholarship-funding organization” or “organization” has the same meaning as provided in Section 1002.395(2)(f), F.S.

(h) “Program” means the Florida Tax Credit Scholarship Program for Commercial Rental Property under Section 212.099, F.S.

(i) “State fiscal year” means the annual period beginning July 1 through June 30 of the following year.

(j) “Tax credit cap” means the maximum annual tax credit amount the Department is authorized by law to allocate.

(2) Applications for allocations.

(a) To apply for an allocation of the available program credits, a tenant must submit a Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for a Credit Allocation (Form DR-117000, incorporated by reference in Rule 12A-1.097, F.A.C.) to the Department. The fastest and easiest way to apply for an allocation is online at floridarevenue.com/taxes/sfo. Tenants may also apply by submitting a paper application available on the Department's website.

(b) Each leased or licensed location for which an allocation is sought must be separately listed in an application. A separate application to receive an allocation is required for each organization the tenant intends to support.

(c) An application may be submitted to the Department for an allocation of funds for the state fiscal year the application is submitted or for funds for the following state fiscal year. A separate application is required for each state fiscal year for which an allocation is sought.

(d) An application may be submitted on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of that calendar year. The application must be submitted on or before June 30 of the state fiscal year for which the tenant is applying for an allocation. For example, for a credit allocation for the 2020-2021 state fiscal year, tenants may apply for a credit allocation beginning on January 1, 2020. The application must be submitted on or before June 30, 2021.

(e) The Department will accept applications until the tax credit cap is reached or until the end of the state fiscal year identified in application for an allocation, whichever occurs first. The Department will approve allocations on a first-come, first-served basis. When funds are available, and the tenant is eligible to receive an allocation, a letter indicating the amount of allocation approved will be provided to the tenant.

(f) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the tenant. The tenant may protest the denial pursuant to Sections 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the tenant during the protest period.

(3) Claiming the Credit.

(a) After receiving an allocation but before seeking a credit against tax due, the tenant must make a contribution directly to the organization identified in the Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for a Credit Allocation (Form DR-117000).

1. A tenant may make a single contribution or series of contributions to the organization.

2. The total contributions may not exceed the allocation amount approved by the Department.

3. All contributions must be made before the end of the state fiscal year for which the allocation was approved.

4. Upon making each contribution, the organization receiving a contribution under the program will issue a certificate of contribution to the tenant.

5. The tenant must provide copies of the approval letter issued by the Department and the certificate of contribution issued by the organization to the landlord when claiming a credit against the state tax due on the rent or license fee for the rental property.

(b) To claim the credit, the landlord must file and pay electronically using Sales and Use Tax Return (Form DR-15, incorporated by reference in Rule 12A-1.097, F.A.C.). Landlords may not claim a credit on the shorter Sales and Use Tax Return (Form DR-15EZ, incorporated by reference in Rule 12A-1.097, F.A.C.) or on any paper tax return. A landlord authorized to file Form DR-15EZ, must contact Taxpayer Services at (850)488-6800, Monday through Friday, excluding holidays, to change the return type filed to Form DR-15 to claim a tax credit under this program.

(c) The amount of credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by an organization. A credit may only be taken against the state sales tax due under Section 212.031, F.S., and is not allowed against any discretionary sales surtax due under Sections 212.054 and 212.055, F.S.

(d) The total rent or license fee, the tax that would otherwise be due, the surtax due, and the credit being claimed must be separately reported on Form DR-15, Sales and Use Tax Return. The credit may not be taken by netting the credit against the tax otherwise due on the return.

(e) No credit will be allowed when the tenant

1. Fails to contribute to the designated organization under the program;

2. Claims the credit against tax due prior to the date the contribution is made;

3. Claims the credit against discretionary sales surtax due; or

4. Makes the contribution outside the state fiscal year for which the allocation was approved.

(f) A credit may not be claimed on an amended return.

(g) Unclaimed credits are not eligible for refund but may be carried forward up to 10 years. No application is necessary to carry forward a credit.

(4) Transfer of Unused Allocations or Credits.

(a)1. A tenant may not convey, assign, or transfer an allocation or a credit to another entity unless all assets of the taxpayer are conveyed, assigned, or transferred in the same transaction and the successor business continues the same lease with the same landlord.

2. Tenants must inform the Department of the transfer of any unused allocation or credit by sending written notice to:

Florida Department of Revenue

Revenue Accounting

PO Box 6490

Tallahassee, FL 32314-6490

(b) When the Department determines the requirements to transfer an allocation or a credit are met, a letter indicating the amount of the approved allocation or credit will be provided to the tenant. When the Department is not able to approve a transfer, a letter explaining the reason for denial will be mailed to the tenant. The tenant may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(c) The Department must approve the transfer of the unused allocation or credit before the successor is eligible to claim a credit.

(5) Change of Landlord or Property.

(a) A tenant does not lose the ability to use the remaining amount of a previously approved allocation for which a credit has not been taken when

1. The landlord collecting the tax on the property changes or the tenant moves to another property; and

2. The tenant continues to qualify for the program following the change.

(b) The eligible business is required to apply to the Department for a change to its allocation by submitting a Florida Tax Credit Scholarship Program for Commercial Rental Property – Application to Change a Credit Allocation (Form DR-117100, incorporated by reference in Rule 12A-1.097, F.A.C.). The application must be received and approved by the Department before a credit can be taken by the landlord on its sales tax return.

(6) Rescindment of Unused Allocations.

(a) Tenants who have not made a contribution to an organization under the program may rescind all or a portion of an unused allocation. To rescind an unused allocation, the tenant must submit a Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for Rescindment of a Credit Allocation (Form DR-117200, incorporated by reference in Rule 12A-1.097, F.A.C.). Applications must be received by the Department during the same state fiscal year during which the allocation was approved. The fastest and easiest way to to rescind an allocation is to use the online application at floridarevenue.com/taxes/sfo. Tenants may also apply by submitting a paper application available on the Department's website.

(b) An application for rescindment of the unused allocation will not be approved when

1. The tenant has made the contribution to an organization under the program; or

2. The application was not submitted during the same state fiscal year during which the allocation was approved.

(c) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the tenant. The tenant may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(d) When a tenant is eligible to rescind an allocation, a letter indicating the amount of allocation rescinded will be provided to the tenant.

(e) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each organization that the tax credit cap is available for allocation.

(7) Reporting of contributions by eligible nonprofit scholarship-funding organizations.

(a) Each organization is required to report to the Department the contributions received under the program during each calendar month using the Florida Tax Credit Scholarship Program for Commercial Rental Property – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-117300, incorporated by reference in Rule 12A-1.097, F.A.C.). The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th day falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20th.

(b) Organizations may submit Form DR-117300 electronically or by submitting a paper form available at floridarevenue.com/forms in the sales and use tax section. When submitting electronically, the organization must include all information required by Form DR-117300.

Rulemaking Authority 212.099(10), 213.06(1) FS. Law Implemented 212.099 FS. History–New 10-28-19, Repealed ________.

12A-1.117 Annual Back-to-School Sales Tax Holiday.

(1) Definitions. For purposes of this rule, the following definitions apply:

(a) "Airport" means a facility as defined in Section 330.27(3), F.S.

(b)1. "Clothing" means any article of wearing apparel intended to be worn on or about the human body, including all footwear, except skis, swim fins, roller blades, and skates.

2. "Clothing" does not include watches, watchbands, jewelry, umbrellas, and handkerchiefs.

(c) "Holiday period" means the month of August.

(d) “Learning aids” means flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets, including learning aids sold with school supplies for a single charge.

(e)1. “Personal computers” includes electronic book readers, calculators, laptops, desktops, handheld devices, tablets, or tower computers.

2. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

(f) “Personal computer-related accessories.”

1. The term includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and prepackaged nonrecreational software sold in a tangible form, regardless of whether the accessories are used in association with a personal computer base unit.

2. The term does not include furniture, or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

3. The term “nonrecreational software” includes software such as antivirus, word processing, financial, database, and educational software designed and intended to facilitate learning educational subjects. It does not include gaming software.

(g) “Public lodging establishment” means a facility as defined in Section 509.013(4), F.S.

(h) “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 rule, 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.

(i) “School supplies” means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.

(j) “Theme park or entertainment complex” means a facility as defined in Section 509.013(9), F.S.

(2) Clothing Sales.

(a) During the holiday period, tax is not due of the retail sale of any article of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a sales price of $100 or less per item. This exemption does not apply to sales of clothing, wallets, or bags within a theme park or entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible item of clothing, wallet, or bag, having a sales price of $100 or less per item. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases two shirts for $55 each. Both items are eligible for the exemption, even though the customer's total purchase price ($110) exceeds $100.

(c)1. The exemption does not apply to the first $100 of price of an eligible item of clothing, wallet, or bag with a sales price of more than $100.

2. Example: A customer purchases a pair of pants costing $120. Tax is due on the entire $120.

(3) School Supplies.

(a)1. During the holiday period, tax is not due of the retail sale of any item of school supplies with a sales price of $50 or less per item. This exemption does not apply to sales of school supplies within a theme park or entertainment complex, public lodging establishment, or airport.

2. Example: A customer purchases a set of art markers for $45. The purchase qualifies for the exemption.

3. Example: A customer purchases a set of art markers with a sales price of $75. Tax is due on the entire $75.

(b)1. The sales tax exemption applies to each eligible item of school supplies with a sales price of $50 or less per item. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases 15 notebooks for $4.50 each. All 15 items will qualify for the exemption, even though the customer's total purchase price ($67.50) exceeds $50.

(4) Learning Aids and Jigsaw Puzzles. During the holiday period, tax is not due of the retail sale of any learning aid or jigsaw puzzle with a sales price of $30 or less. This exemption does not apply to sales of learning aids or jigsaw puzzles within a theme park or entertainment complex, public lodging establishment, or airport.

(5) Personal Computers and Certain Personal Computer-Related Accessories.

(a) During the holiday period, tax is not due of the retail sale of any personal computer or personal computer-related accessories for noncommercial home or personal use with a sales price of $1,500 or less. This exemption does not apply to sales of personal computers or personal computer-related accessories within a theme park or entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible personal computer or qualifying personal computer-related accessory with a sales price of $1,500 or less per item.

2. Example: A customer purchases a $950 personal computer, a $100 printer, and a $400 tablet in a single transaction. Each item will qualify for the exemption on the sales price of the individual item.

3. Example: A customer purchases a personal computer with a sales price of $1,700. Tax is due on the entire $1,700.

(6) Sales of Sets Containing Both Exempt and Taxable Items.

(a) When exempt items are normally sold together with taxable merchandise as a set or single unit, the sales price of the set or single unit is subject to sales tax.

(b) Example: A gift set consisting of a wallet (which is defined as an eligible "clothing item") and key chain (which is not defined as an eligible "clothing item") is sold for a single price of $35. Although the wallet would otherwise be exempt during the holiday period, the sales price of the gift set is subject to tax.

(c) Example: A packaged set consisting of a bottle of correction fluid (which is not defined as an eligible "school supply") and pens (which are defined as an eligible "school supply") is sold for a single price of $10. Although the pens would otherwise be exempt during the holiday period, the sales price of the packaged set is subject to tax.

(7) Articles Normally Sold as a Unit.

(a) Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

(b) Example: A pair of shoes normally sells for $120. The pair of shoes cannot be split in order to sell each shoe for $60 to qualify for the exemption.

(c) Example: A two-piece suit is normally priced at $150 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for $75 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is $100 or less.

(d) Example: A pen and pencil set is normally priced at $60 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for $30 or less in order to qualify for the exemption.

(8) Gift Cards.

(a) Eligible items purchased during the holiday period using a gift card will qualify for the exemption, regardless of when the gift card was purchased.

(b) Eligible items purchased after the holiday period using a gift card are taxable, even if the gift card was purchased during the holiday period.

(c) A gift card does not reduce the sales price of an item.

(9) Buy One, Get One Free or for a Reduced Price. The total price of items advertised as “buy one, get one free” or “buy one, get one for a reduced price” cannot be averaged in order for both items to qualify for the exemption.

(10) Exchanges.

(a) If a customer purchases an eligible item during the holiday period, then later exchanges the item for the same item (e.g., different size or different color), no tax will be due even if the exchange is made after the holiday period.

(b) If a customer purchases an eligible item during the holiday period, then later returns the item and receives credit towards the purchase of an item that did not qualify for the exemption, the new item purchased is subject to tax.

(11) Coupons, Discounts, and Rebates. The sales price of an item includes all consideration received by the retailer for that item. The price of an item is not limited to the amount paid by a customer.

(a) Manufacturer’s coupons, discounts, and rebates do not reduce the sales price of an item, because the retailer is reimbursed for the amount of any discount provided to a customer. Therefore, the amount of the reimbursement is included in the taxable sales price of an item.

(b) Store coupons, discounts, and rebates offered by the retail seller reduce the sales price of an item because they reduce the total amount received by the retail seller for the item.

(12) Rain checks. Eligible items purchased during the holiday period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the holiday period will not qualify an eligible item for the exemption if the item is actually purchased after the holiday period.

(13) Layaway sales. A layaway sale is a transaction in which merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time, and receives the merchandise at the end of the payment period. Eligible items sold as layaway sales qualify for the exemption when the customer accepts delivery of the merchandise during the sales tax holiday period, or puts an eligible item on layaway, even if final payment is made after the sales tax holiday period.

(14) Remote Sales.

(a) Eligible items purchased through a marketplace provider or from a remote seller are exempt when the order is accepted by the marketplace provider or remote seller during the holiday period for immediate shipment, even if delivery is made after the holiday period.

(b) An order is accepted by the company when action has been taken to fill the order for immediate shipment. Actions to fill an order include assigning an "order number" to a telephone order, confirming an Internet order by an email to the customer, or placing a date received on an order received by mail.

(c) An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment even if the shipment may be delayed because of a backlog of orders or stock is currently unavailable or on back order.

(15) Shipping and Handling Charges. When separately stated shipping charges are part of the sales price, as provided in Rule 12A-1.045, F.A.C., and both taxable and exempt items are listed on a sales invoice or receipt, the shipping charges must be proportionately allocated to the charge for each item to determine the total sales price of the item. The charge for each item is divided by the total charge of all the items ordered to obtain the percentage of charge that each item bears to the total order. The amount of the shipping charge applicable to each item is calculated by multiplying the total shipping charge by the percentage of cost for each item. If an item is exempt, the associated shipping charge is also exempt.

(16) Service Warranties. The taxation of any charges for a service warranty contract depends on the taxability of the product being sold. If the retail sale of an item is exempt from tax, the charge for a service warranty sold with the item is exempt.

(17) License Fees or Other Fees imposed by Panama City and Panama City Beach. Panama City and Panama City Beach impose a 1% merchant's license fee on retailers. The merchant's license fee is included in the sales price of each item. When the fee is separately stated, and both taxable and exempt items are listed on a sales invoice or receipt, the merchant's fee must be allocated to the charge for each item on the invoice. If the item is exempt, the associated merchant's license fee is exempt.

(18) Repairs or Alterations to Eligible Items.

(a) Repairs to eligible items do not qualify for the exemption.

(b) Alterations to clothing or footwear do not qualify for the exemption, even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered is purchased.

(19) Rentals. Rentals of eligible items do not qualify for the exemption.

(20) List of Items of Clothing and Their Taxable Status During the Holiday Period. The following is a list of items of clothing and their taxable status during the holiday period, if they are sold for $100 or less per item. This is not an exhaustive list. T = Taxable, E = Exempt.

A

T Accessories

E Barrettes and bobby pins

E Belt buckles

E Bow ties

E Hairnets, bows, clips, and hairbands

E Handbags

T Handkerchiefs

T Jewelry

T Key cases

E Neckwear

E Ponytail holders

E Scarves

E Ties

E Wallets

T Watchbands

T Watches

E Aerobic and fitness clothing

E Aprons and clothing shields

T Athletic gloves

T Athletic pads

E Athletic supporters

B

E Backpacks and book bags

E Bandanas

E Baseball cleats

E Bathing suits, caps, and cover-ups

E Belts

E Bibs

E Blouses

E Boots (except ski or fishing boots)

E Bowling shoes (purchased)

T Bowling shoes (rented)

E Bras

T Briefcases

C

T Checkbook covers (separate from wallets)

T Chest protectors

E Cleated and spiked shoes

T Cloth, lace, knitting yarns, and other fabrics

T Clothing repair items, such as thread, buttons, tapes, iron-on patches, or zippers

E Coats

E Coin purses

T Corsages and boutonnieres

T Cosmetic bags

E Costumes

E Coveralls

T Crib blankets

D-E

E Diaper bags

T Diving suits (wet and dry)

E Dresses

T Duffel bags

T Elbow pads

F

E Fanny packs

T Fins

T Fishing boots (waders)

E Fishing vests (non-flotation)

T Football pads

E Formal clothing (purchased)

T Formal clothing (rented)

G

T Garment bags

T Gloves

- T Baseball
- T Batting
- T Bicycle
- E Dress (purchased)
- E Garden
- T Golf
- T Hockey
- E Leather

T Rubber

T Surgical

T Tennis

E Work

T Goggles

E Graduation caps and gowns

E Gym suits and uniforms

H

T Hard hats

E Hats and caps

T Helmets (baseball, football, hockey, motorcycle, sports)

E Hosiery and pantyhose, including support hosiery

E Hunting vests

I-J

T Ice skates

T In-line skates

E Jackets

E Jeans

K

T Key chains

T Knee pads

L

E Lab coats

E Leggings, tights, and leg warmers

E Leotards

E Lingerie

T Luggage

M-N

T Makeup bags

E Martial arts attire

O-P

E Overshoes and rubber shoes

T Pads (football, hockey, soccer, elbow, knee, shoulder)

T Paint or dust masks

E Pants

T Patterns

T Protective masks (athletic)

E Purses

R

E Raincoats, rain hats, and ponchos

T Rented clothing or footwear (e.g., uniforms, formal wear, and bowling shoes)

T Repair of wearing apparel

E Robes

T Roller blades

T Roller skates

S

E Safety clothing

T Safety glasses

E Safety shoes

E Scout uniforms

T Shaving kits and bags

E Shawls and wraps

T Shin guards and padding

E Shirts

E Shoe inserts and insoles

E Shoes (including athletic)

E Shoulder pads (e.g., dresses, jackets)

T Shoulder pads (e.g., football, hockey, sports)

E Shorts

T Ski boots (snow)

E Ski suits (snow)

T Skin diving suits

E Skirts

E Sleepwear (nightgowns and pajamas)

E Slippers

E Slips

E Socks

T Suitcases

E Suits, slacks, and jackets

T Sunglasses

E Suspenders

E Sweatbands

E Sweaters

T Swimming masks

E Swimsuits and trunks

T

E Ties (neckties, bow ties)

E Tuxedos (purchased)

U

T Umbrellas

E Underclothes

E Uniforms (work, school, and athletic - excluding pads)

V-W

E Vests

T Weight-lifting belts

T Wigs

(21) List of School Supplies and Their Taxable Status During the Holiday Period. The following is a list of school supplies and their taxable status during the holiday period if they are sold for $50 or less per item.

T = Taxable, E = Exempt.

E Binders

T Books not otherwise exempt

E Cellophane (transparent) tape

E Colored pencils

E Compasses

E Composition books

E Computer disks (blank CDs only)

T Computer paper

E Construction paper

T Correction tape, fluid, or pens

E Crayons

E Erasers

E Folders

E Glue (stick and liquid)

E Highlighters

E Legal pads

E Lunch boxes

E Markers

T Masking tape

E Notebook filler paper

E Notebooks

E Paste

E Pencils, including mechanical and refills

E Pens, including felt, ballpoint, fountain, highlighters, and refills

E Poster board

E Poster paper

T Printer paper

E Protractors

E Rulers

E Scissors

E Staplers and staples (used to secure paper products)

(22) List of Learning Aids and Jigsaw Puzzles and Their Taxable Status During the Holiday Period. The following is a list of learning aids and jigsaw puzzles and their taxable status during the holiday period if they are sold for $30 or less per item. T = Taxable, E = Exempt.

E Electronic books

E Flash cards

E Interactive books

E Jigsaw puzzles

E Learning cards

E Matching games

E Memory games

E Puzzle books

E Search-and-find books

E Stacking or nesting blocks or sets

E Toys that teach reading or math skills

(23) List of Personal Computers and Related Accessories and Their Taxable Status During the Holiday Period. The following is a list of personal computers and related accessories, and their taxable status during the holiday period if they are sold for $1,500 or less per item. This is not an inclusive list. T = Taxable, E = Exempt.

E Cables for computers

E Calculators

E Car adaptors for laptop computers

T Cases for electronic devices (including electronic reader covers)

T CDs and DVDs (music, voice, prerecorded items)

T Cellular telephones (including smart telephones)

E Central processing units (CPU)

E Compact disk drives

E Computer for noncommercial home or personal use

E Desktop

E Laptop

E Tablet

T Computer bags

E Computer batteries

T Computer paper

E Computer towers consisting of a central processing unit, random-access memory, and a storage drive

T Computers designed and intended for recreation (games and toys)

T Copy machines and copier ink and toner

E Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)

E Blank CDs

E Diskettes

E Flash drives

E Jump drives

E Memory cards

E Portable hard drives

E Storage drives

E Thumb drives

E Zip drives

T Digital cameras

T Digital media receivers

E Docking stations (for computers)

E Electronic book readers

T Fax machines (stand-alone)

T Furniture

T Game controllers (joy sticks, nunchucks)

T Game systems and consoles

T Games and gaming software (not including electronically delivered software)

E Hard drives

E Headphones (including earbuds)

E Ink cartridges (for computer printers)

E Keyboards (for computers)

E Mice (mouse devices)

E Microphones (for computers)

E Modems

E Monitors (except devices that include a television tuner)

E Motherboards

T Music players or accessories

E Personal digital assistant devices (except cellular telephones)

E Port replicators

E Printer cartridges

E Printers (including “all-in-one” models)

T Projectors

E RAM - random access memory

T Rented computers or computer-related accessories

E Routers

E Scanners

T Smart telephones

E Software (nonrecreational)

E Antivirus

E Database

E Educational

E Financial

E Word processing

E Speakers (for computers)

E Storage drives (for computers)

T Surge protectors

E Tablets

T Tablet cases or covers

T Televisions (including digital media receivers)

T Video game consoles

E Web cameras

Rulemaking Authority 213.06(1) FS. Law Implemented 212.08(20) FS. History-New .

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, F.A.C., have been:

[X] (1) Filed through the Department of State's e-rulemaking website at 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 or Title Name
DR-1C	Application for Collective Registered of Living or Sleeping Accommodations
DR-5	Application for Consumer's Certificate of Exemption with Instructions
DR-7N	Instructions for Consolidated Sales and Use Tax Return
DR-15N	Instructions for DR-15 Sales and Use Tax Returns
DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns
DR-15MO	Out-of-State Purchase Return
DR-16A	Application for Self-Accrual Authority and Direct Pay Permit
DR-16P	Sales and Use Tax Direct Pay Permit
DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit
DR-46NT	Nontaxable Medical Items and General Grocery List
DR-231	Certificate of Exemption for Entertainment Industry Qualified Production Company

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

General Counsel

Title

From: FL-Rules@dos.state.fl.us
To: Tonya Fulford
Cc: flrules@dos.state.fl.us
Subject: 12A-1.097 Reference Material for Rule Adoption Approved
Date: Monday, December 8, 2025 11:50:05 AM

Dear fulfordt:
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-18749; Reference Name: DR-1C: Application for Collective Registered of Living or Sleeping Accommodations
Reference Number: Ref-18750; Reference Name: DR-5: Application for a Consumer's Certificate of Exemption Instructions
Reference Number: Ref-18751; Reference Name: DR-7N: Instructions for Consolidated Sales and Use Tax Return
Reference Number: Ref-18752; Reference Name: DR-15EZN: Instructions for DR-15EZ Sales and Use Tax Returns
Reference Number: Ref-18753; Reference Name: DR-15MO: Out-of-State Purchase Return
Reference Number: Ref-18754; Reference Name: DR-15N: Instructions for DR-15 Sales and Use Tax Returns
Reference Number: Ref-18755; Reference Name: DR-16A: Application for Self-Accrual Authority and Direct Pay Permit
Reference Number: Ref-18756; Reference Name: DR-16P: Sales and Use Tax Direct Pay Permit
Reference Number: Ref-18757; Reference Name: DR-16R: Renewal Notice and Application for Sales and Use Tax Direct Pay Permit
Reference Number: Ref-18758; Reference Name: DR-46NT: Nontaxable Medical Items and General Grocery List
Reference Number: Ref-18759; Reference Name: DR-231: Certificate of Exemption for Entertainment Industry Qualified Production Company

Click here to log in.

Administrative Code and Register Staff
Florida Department of State