



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 12, 2023

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, FL 32399

Dear Janet Young:

Your adoption package for Rules 12A-1.001, .0092, .020, .0371, .044, .047, .056, .066, .087, .097, and .107, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 9:28 a.m. on December 12, 2023. 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 January 1, 2024.

Sincerely,

Anya C. Owens
Administrative Code and Register Director

ACO/al

Leijon, Alexandra

From: Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Sent: Tuesday, December 12, 2023 9:28 AM
To: RuleAdoptions
Cc: Martha Gregory; Tammy Miller; Brinton Hevey; Janet Young; Tonya Fulford
Subject: Department of Revenue Rule Certifications
Attachments: 12-3_CertificationPkt_2023_12-12.pdf; 12-3_Rule_Text_2023_12-12.docx; 12-11_CertificationPkt_2023_12-12.pdf; 12-11_Rule_Text_2023_12-12.docx; 12-22_CertificationPkt_2023_12-12.pdf; 12-22_Rule_Text_2023_12-12.doc; 12-24_CertificationPkt_2023_12-12.pdf; 12-24_Rule_Text_2023.12.12.docx; 12-26_CertificationPkt_2023_12-12.pdf; 12-26_Rule_Text_2023.12.12.doc; 12-28_CertificationPkt_2023_12-12.pdf; 12-28_Rule_Text_2023_12-12.docx; 12-29_CertificationPkt_2023_12-12.pdf; 12-29_Rule_Text_2023.12.12.docx; 12A-1_CertificationPkt_2023_12-12.pdf; 12A-1_Rule_Text_2023.12.12.doc; 12A-16_CertificationPkt_2023_12-12.pdf; 12A-16_Rule_Text_2023.12.12.doc; 12A-19_CertificationPkt_2023_12-12.pdf; 12A-19_Rule_Text_2023_12-12.docx; 12B-5_CertificationPkt_2023_12-12.pdf; 12B-5_Rule_Text_2023.12.12.doc; 12B-8_CertificationPkt_2023_12-12.pdf; 12B-8_Rule_Text_2023.12.12.doc; 12C-1_CertificationPkt_2023_12-12.pdf; 12C-1_Rule_Text_2023.12.12.doc; 12C-3_CertificationPkt_2023_12-12.pdf; 12C-3_Rule_Text_2023.12.12.doc

Importance: High

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning,

Attached are the rule certification packet for rules listed below and the final language in word format.

12-3.007	<i>Delegation of Authority</i>
12-11.002	<i>Technical Assistance Advisements and Requests for Technical Assistance</i>
12-22.005	<i>Disclosure Procedures</i>
12-24.011	<i>Public Use Forms</i>
12-26.008	<i>Public Use Forms</i>
12-28.008	<i>Due Date; General Provisions</i>
12-29.001	<i>Scope</i>
12-29.002	<i>Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer;</i>
Rescindment	
12-29.003	<i>Public Use Forms [Florida Tax Credit Scholarship Program; Applications]</i>
12-29.005	<i>The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer;</i>
Rescindment	
12-29.006	<i>Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment</i>
12A-1.001	<i>Specific Exemptions</i>
12A-1.0092	<i>Detective, Burglar Protection, and Other Protection Services</i>
12A-1.020	<i>Licensed Practitioners; Drugs, Medical Products and Supplies</i>
12A-1.0371	<i>Sales of Coins, Currency, or Bullion</i>
12A-1.044	<i>Vending Machines</i>
12A-1.047	<i>Florists</i>
12A-1.056	<i>Tax Due at Time of Sale; Tax Returns and Regulations</i>
12A-1.066	<i>Auctioneers, Agents, Brokers and Factors</i>

12A-1.087	<i>Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes</i>
12A-1.097	<i>Public Use Forms</i>
12A-1.107	<i>Community Contribution Tax Credit</i>
12A-16.008	<i>Public Use Forms</i>
12A-19.050	<i>Notification of Local Communications Services Tax Rate Changes</i>
12B-5.020	<i>Definitions; Specific Exemptions</i>
12B-5.150	<i>Public Use Forms</i>
12B-8.001	<i>Premium Tax, Rate and Computation</i>
12B-8.003	<i>Public Use Forms</i>
12B-8.015	<i>Payment by Electronic Funds Transfer</i>
12C-1.0188	<i>Community Contribution Tax Credit</i>
12C-1.0198	<i>Experiential Learning Internship Tax Credit Program</i>
12C-1.01991	<i>Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers</i>
12C-1.051	<i>Forms</i>
12C-3.0015	<i>Affidavit – No Florida Estate Tax Due</i>
12C-3.008	<i>Public Use Forms</i>

Please let me know if you have any questions.



Tonya L. Fulford
 Operations Review Specialist
 Technical Assistance
 Florida Department of Revenue
 (850) 717-6799
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 [unsecure]

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Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Colleen Burton
Senator Erin Grall
Senator Rosalind Osgood
Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



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THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency: Sales and Use Tax
Rule No(s): 12A-1.001, .0092, .020, .0371, .044, .047, .056, .066, .087, .097, .107
File Control No: 191808

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: 12/12/2023

This certification expires after: 12/18/2023

Certifying Attorney: Marjorie Holladay

NOTE:

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



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 12, 2023

Ms. Anya Owens, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens:

The following Department of Revenue rules are presented for certification:

12A-1.001	Specific Exemptions
12A-1.0092	Detective, Burglar Protection, and Other Protection Services
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.044	Vending Machines
12A-1.047	Florists
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.066	Auctioneers, Agents, Brokers and Factors
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes
12A-1.097	Public Use Forms
12A-1.107	Community Contribution Tax Credit (<i>revised title</i>)

The following persons may be contacted regarding these rule certifications:

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

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

Sincerely,

A handwritten signature in blue ink that reads "Janet L. Young". The signature is written in a cursive style with a large initial "J" and "Y".

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12A-1.001	12A-1.044	12A-1.087
12A-1.0092	12A-1.047	12A-1.097
12A-1.020	12A-1.056	12A-1.107
12A-1.0371	12A-1.066	

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

19
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be 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:

12A-1.001	12A-1.044	12A-1.087
12A-1.0092	12A-1.047	12A-1.097
12A-1.020	12A-1.056	12A-1.107
12A-1.0371	12A-1.066	



Signature of Agency Head

Executive Director

Title

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

AMENDING RULES 12A-1.001, 12A-1.0092, 12A-1.020, 12A-1.0371, 12A-1.044,
12A-1.047, 12A-1.056, 12A-1.066, 12A-1.087, 12A-1.097, AND 12A-1.107

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), remove the unnecessary provision that the exemption for sporting equipment brought into Florida for use not longer than four months by an athlete or athletic team in a single or series of sporting events is a use tax exemption.

The proposed amendments to Rule 12A-1.0092, F.A.C. (Detective, Burglar Protection, and Other Protection Services), incorporate the sales tax exemption for the sale of private investigations services by a small private investigative agency to a client, pursuant to s. 212.08(7)(uuu), F.S., as created by s. 24, Ch. 2023-157, L.O.F. The proposed amendments provide that a small private investigative agency means a private investigator who is licensed with the Department of Agriculture and Consumer Services and who employs three or fewer full-time or part-time employees, including leased employees, who, during the previous calendar year, performed private investigation services otherwise taxable in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

The proposed amendments to Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), incorporate the sales tax exemption for oral hygiene products, pursuant to s. 212.08(7)(sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.

The proposed amendments to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), remove reference to provisions regarding a single sale previously provided in Rule 12A-1.003, F.A.C., now repealed.

The proposed amendments to Rule 12A-1.044, F.A.C. (Vending Machines), remove an example regarding proceeds received from a vending machine placed at an airport that conflicts with s. 212.02(10)(j), F.S., which provides that such proceeds are not payments for leasing, letting, renting, or granting a license for the use of real property.

The proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), provide an Application for Sales and Use Tax County Control Reporting Number (Form DR-1CCN), for qualifying dealers to apply to report sales for multiple business locations within a single county, and remove obsolete provisions regarding the application of penalties and interest to the water treatment plant upgrade fee.

The proposed amendment to 12A-1.066, F.A.C. (Auctioneers, Agents, Brokers and Factors), clarify the example of expenses, such as storage, rental, commission, or repairs, included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The proposed amendment to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes), incorporates the sales tax exemption in s. 212.08(5)(a), F.S., created by s. 24, Ch. 202-157, L.O.F., for materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S., in the suggested exemption certificate required to be obtained by selling dealers when making tax exempt sales of such materials. The proposed amendments provide examples of materials that are tax exempt when the material is incorporated into and becomes a component part of such constructed or repaired fencing.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), incorporate updates to Form DR-46NT, Nontaxable Medical and General Grocery List, which include the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products provided in s. 212.08(7)(rrr) and (sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.; incorporate updates to the sales and use tax return instructions which provides a 4.5% state sales tax rate on the lease or rental of commercial real property; and removes forms previously used to administer tax credits under the Enterprise Zone Program, the application for a refund of sales tax paid on equipment used to generate electricity in nursing homes or assisted living facilities, and the application for refund of sales and use tax on building materials used in Florida neighborhood revitalization projects.

The proposed amendments to Rule 12A-1.107, F.A.C., remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit; remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization projects (Form DR-26RP); clarify the community contribution tax credit may be taken against the state sales and use tax; reflect the renaming

of the Department of Economic Opportunity the Florida Department of Commerce, and update the rule title to “Community Contribution Tax Credit” to reflect the updated rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), are necessary to remove the unnecessary provision that the exemption in s. 212.08(7)(x), F.S., for certain sporting equipment brought into Florida is a use tax exemption.

The proposed amendments to Rule 12A-1.0092, F.A.C. (Detective, Burglar Protection, and Other Protection Services), are necessary to incorporate the sales tax exemption in s. 212.08(7)(uuu), F.S., created by s. 24, Ch. 2023-157, L.O.F., for the sale of private investigations services by a small private investigative agency to a client.

The proposed amendments to Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), are necessary to incorporate the exemption in s. 212.08(7)(sss), F.S., for oral hygiene products created by s. 24, Ch. 2023-157, L.O.F.

The proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is necessary to remove reference to a provision in Rule 12A-1.003, F.A.C., which has been repealed.

The proposed amendment to Rule 12A-1.044, F.A.C. (Vending Machines), is necessary to remove a provision that conflicts with s. 212.02(10)(j), F.S., which provides concession fees or fees for a license to do business paid to an airport are not payments for leasing, letting, renting, or granting a license for the use of real property.

The proposed amendments to Rule 12A-1.047, F.A.C. (Florists), are necessary to remove reference to the florists’ telegraphic delivery (FTD) association which no longer uses telegraphic technology to transmit floral orders from one florist to another.

The proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), are necessary to provide that an application is available to obtain a county control reporting number to report sales for multiple business locations within a single county, and to remove provisions regarding the water treatment plant upgrade fee which is now obsolete.

The proposed amendments to Rule 12A-1.066, F.A.C., are necessary to clarify the example of expenses included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The proposed amendments to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes), is to provide a suggested exemption certificate to be used to document tax exempt sales of materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands, as provided in s. 212.08(5)(a), F.S., on created by s. 24 of Ch. 2023-157, L.O.F., and to provide examples of such materials.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), are necessary to incorporate updates to Form DR-46NT, Nontaxable Medical and General Grocery List, to include the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products provided in s. 212.08(7)(rrr) and (sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.; to incorporate updates to the sales and use tax return instructions to reduce the state sales tax rate from 5.5% to 4.5% on the lease or rental of commercial real property, effective December 1, 2023, as provided in s. 22, Ch. 2023-157, L.O.F.; to repeal obsolete forms previously used to administer tax credits under the Enterprise Zone Program which has been repealed, and the obsolete application for a refund of sales tax paid during period July 1, 2017, through December 31, 2018, on equipment used to generate electricity in nursing homes or assisted living facilities; and to remove the application for refund of sales and use tax on building materials used in Florida neighborhood revitalization projects, which is being incorporated in Rule 12-26.008, F.A.C.

The proposed amendments to Rule 12A-1.107, F.A.C. (Community Contribution Tax Credit – new title), are necessary to remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit, to remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization projects (Form DR-26RP), and to clarify the community contribution tax credit may be taken against the state sales and use tax.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

RULES 12A-1.0092, 12A1.020, 12A-1.087 AND 12A-1.097, F.A.C.

JULY 18, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol. 49, No. 127, pp. 2355-2356), to advise the public of the proposed changes to Rules 12A-1.0092, 12A-1.020, 12A-1.087, and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023, at 2:00 p.m. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

RULES 12A-1.001, 12A1.0371, 12A-1.044, 12A-1.047,

12A-1.056, 12A-1.066, 12A-1.097 AND 12A-1.107, F.A.C.

JULY 27, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No. 134, pp. 2497-2498), to advise the public of the proposed changes to Rules 12A-1.001, 12A-1.0371, 12A-1.044, 12A-1.047, 12A-1.056, 12A-1.066, 12A-1.097, and 12A-1.107, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. One request was received, and a workshop was held on July 27, 2023. No comments regarding the substance of the rules were received. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rules for Rules 12A-1.001, 12A-1.0371, 12A-1.044, 12A-1.047, 12A-1.056, 12A-1.066, 12A-1.097, and 12A-1.107, F.A.C., and the filing and certification of 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 12, 2023 (Vol. 49, No. 177, pp.3441-3442).

SUMMARY OF RULE HEARING

OCTOBER 12, 2023

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 19, 2023 (Vol. 49, No. 182, pp. 3452- 3463), to advise the public of the proposed changes to 12A-1.001, 12A-1.0371, 12A-1.044, 12A-1.047, 12A-1.056, 12A-1.066, 12A-1.097, and 12A-1.107, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on October 12, 2023. No request was received, and no hearing was held.

Written comments dated September 29, 2023, were received from staff of the Joint Administrative Procedures Committee. In response, technical changes to the law implemented section of Rules 12A-1.0092, 12A-1.020, 12A-1.0371, 12A-1.087, and 12A-1.097, F.A.C., are included in the certified rules.

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

AMENDING RULES 12A-1.001, 12A-1.0092, 12A-1.020, 12A-1.0371, 12A-1.044,
12A-1.047, 12A-1.056, 12A-1.066, 12A-1.087, 12A-1.097, AND 12A-1.107

12A-1.001 Specific Exemptions.

(1) through (5) No change.

(6)~~(a)~~ SPORTING EQUIPMENT. Sporting equipment brought into Florida, for a period of not more than 4 months in any calendar year, used by an athletic team or an individual athlete in a sporting event or series of sporting events is exempt from the use tax if such equipment is removed from the state within 7 days after the completion of the sporting event or a series of sporting events.

1. through 2. Renumbered (a) through (b) No change.

~~(b) The exemption authorized, pursuant to Section 212.08(7)(x), F.S., as created by Chapter 87-548, L.O.F., is a use tax exemption, not a sales tax exemption.~~

Rulemaking Authority 212.08(7)(h)2., (cc)3., 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-1.0092 Detective, Burglar Protection, and Other Protection Services.

(1)(a) Persons who provide any of the services enumerated in NAICS National Numbers 561611, 561612, 561613 and 561621 of the North American Industry Classification System, published 2007, except as provided in paragraph (b), are dealers in a taxable service and are required to charge sales tax on the total taxable sales price of the service.

(b) The sale of private investigation services by a small private investigative agency to a client is exempt. The exemption does not apply during the first calendar year a small private investigative agency makes sales of private investigative services.

1. “Private investigation services” has the same meaning as “private investigation,” as defined in s. 493.6101(17), F.S.

2. “Small private investigative agency” means a private investigator licensed with the Department of Agriculture and Consumer Services under s. 493.6201, F.S., which:

a. Employs three or fewer full-time or part-time employees, including those performing services pursuant to an employee leasing arrangement as defined in s. 468.520(4), F.S., in total; and

b. During the previous calendar year, performed private investigation services otherwise taxable in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

(2) through (6) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(b), (i), 212.06(1)(a), (2)(k), 212.08(7)(uuu), 212.085 FS. History—New 5-13-93, Amended 10-17-94, 3-20-96, 7-29-98, 1-12-11, 1-1-24.

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

(1) through (4) No change.

(5) Common household remedies; cosmetics; toilet articles; hygiene products.

(a)1. Common household remedies recommended and generally sold for internal or external use in the cure, mitigation, treatment, or prevention of illness or disease in human beings, according to a list prescribed and approved by the Department of Business and Professional Regulation and certified to the Department of Revenue, are exempt. This list is contained in Form DR-46NT, Nontaxable Medical and General Grocery List (incorporated by reference in Rule 12A-1.097, F.A.C.).

2. Common household items that are not intended to cure, mitigate, treat, or prevent illness or disease in human beings are subject to tax. For example, disinfectants used for the sterilization of glass, containers, utensils, or equipment are subject to tax; products used for the purification of air or for deodorants are subject to tax; chlorine used for the treatment of water in swimming pools is subject to tax.

(b) The exemption provided for common household remedies does not include cosmetics or toilet articles, even when the cosmetic or toilet article contains medicinal ingredients. Cosmetics and toilet articles, including those that contain medicinal ingredients, are subject to tax, except when dispensed pursuant to a prescription written by a licensed practitioner.

1. For purposes of this rule, “cosmetics” means any article intended to be rubbed, poured, sprinkled, sprayed on, introduced into, or otherwise applied to the human body for cleansing, beautifying, promoting attractiveness, or altering the appearance. The term includes articles intended for use as a compound of any such articles, such as cold creams, suntan products, makeup, and body lotions.

2. For purposes of this rule, “toilet articles” means any article advertised or held out for sale for grooming purposes and those articles which are customarily used for grooming purposes, regardless of the name by which they may be known, such as soaps, ~~toothpastes~~, hair sprays, shaving products, colognes, perfumes, shampoos, and deodorants, ~~and mouthwashes~~.

(c) Personal hygiene products, excluding the oral hygiene products listed in (d) and hygiene products ~~except when~~ dispensed pursuant to a prescription written by a licensed practitioner, are subject to tax.

(d) The following products are exempt from sales tax and do not require a prescription written by a licensed practitioner: electric and manual toothbrushes, toothpaste, dental floss, dental picks, oral irrigators, and mouthwash.

~~(e)(d)~~ Contraceptive products, except when dispensed pursuant to a prescription written by a licensed practitioner, are subject to tax.

~~(f)(e)~~ Taxpayers who have a question regarding the taxable status of a product may submit a written description of the product, including the product name, ingredients, and recommended uses, to the Department. This request should be addressed to the Florida Department of Revenue, Technical Assistance and Dispute Resolution, Post Office Box 7443, Tallahassee, Florida 32314-7443.

(6) through (12) No change.

Rulemaking Authority 212.08(2)(a), 212.18(2), 213.06(1) FS. Law Implemented 212.08(2), (5)(u), ~~(7)(sss)~~, 212.085, 212.12(6)(a), 213.37, 465.187 FS. History—New 10-7-68, Amended 1-17-71, 6-16-72, 5-27-75, 5-10-77, 6-26-78, 2-26-79, 6-3-80, 12-31-81, 8-28-84, Formerly 12A-1.20, Amended 12-8-87, 7-12-10, 6-14-22, 1-1-24.

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

(1) through (2) No change.

(3)(a) through (b) No change.

(c) For purposes of this rule, a “single transaction” has the same meaning as the term “single sale,” described in Rule 12A 1.003, F.A.C.

(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-1.044 Vending Machines.

(1) through (5) No change.

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

~~(a) Example: A vending machine owner enters into a license agreement with City Airport, which grants the machine owner the right to place vending machines in Concourse A. The vending machines consist of soft drink, snack food, and candy machines. City Airport has the right to designate the areas within the concourse where the machines will be located; the machine owner is the operator and the machine owner and owner’s employees are to stock the machines and provide repairs as needed. The machine owner (operator) is required to remit the tax on the total proceeds from the machines. In addition, as consideration under the agreement, City Airport will receive 15 percent of all proceeds from the machines. By the terms of the agreement, this arrangement is a license to use real property, and City Airport, as the licensor, must collect tax from the machine owner.~~

(b) through (d) renumbered to (a) through (c) No change.

(7) No change.

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1)(h), 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-1.047 Florists.

(1) No change.

(2) Where florists conduct transactions through a florists' telegraphic delivery association, the following rules will apply in the computation of the tax, which will be on the entire amount paid by the customer without any deductions whatsoever:

(a) On all orders taken by a Florida florist and transmitted telegraphed to a second florist in Florida for delivery in the state, the sending florist is held liable for the tax.

(b) In cases where a Florida florist receives an order pursuant to which he gives telegraphic instructions to a second florist located outside Florida for delivery of flowers to a point outside Florida, tax will likewise be owing with respect to the total receipts of the sending florist from the customer who places the order.

(c) In cases where Florida florists receive telegraphic instructions from other florists located either within or outside of Florida for delivery of flowers, the receiving florist will not be held liable for tax with respect to any receipts which he may realize from the transaction. In this instance, if the order originated in Florida, the tax will be due from and payable by the Florida florist who first received the order and gave telegraphic instructions to the second florist.

(3) All retail sales of cut flowers and potted plants by florists are taxable.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(l), 212.06(1) FS. History--New 10-7-68, Amended 6-16-72, Formerly 12A-1.47, 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) through (d) No change.

(e) Any dealer who operates two or more places of business in a single county for which returns are required to be filed with the Department may file a single return using a county control reporting number for all places of business located within a single county in lieu of separate returns for each place of business. The dealer may also use this method to file returns in more than one county. A dealer who wishes to report the amounts collected within each county in a single return may obtain a county control reporting number for each county in which returns are required to be filed by submitting a written request to the Florida Department of Revenue, Return Reconciliation, 5050 West

~~Tennessee Street, Tallahassee, Florida 32399-0100. An Application for Sales and Use Tax County Control Reporting Number (Form DR-ICCN, incorporated by reference in Rule 12A-1.097, F.A.C.) is provided for qualifying dealers who wish to file using a county control reporting number. The written request must contain:~~

- ~~1. The name of the business;~~
- ~~2. The business mailing address;~~
- ~~3. Each county in which the dealer will be reporting using a county control reporting number; and,~~
- ~~4. A list, by county, of each dealer's certificate of registration number.~~

(f) through (i) No change.

(2) through (3) No change.

(4) Penalties and interest.

(a) The penalties and interest provided in this subsection apply to the following sales and use taxes, discretionary sales surtax, surcharges, or fees imposed by or administered under Chapter 212, F.S.:

1. through 3. No change.

4. Miami-Dade County Lake Belt mitigation fee ~~or water treatment plant upgrade fee;~~

5. through 12. No change.

(b) through (g) No change.

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

12A-1.066 Auctioneers, Agents, Brokers and Factors.

(1) through (5) No change.

(6) Sales of tangible personal property consigned, delivered, or entrusted to a person registered or required to be registered as a dealer under Chapter 212, F.S., for the purpose of sale are taxable on the total retail sale price without deduction for any expense, such as storage, rental, commission, or repairs, etc.

(7) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14), (16), 212.05(1), 212.06(1)(a), (2)(b), (c), (g), (h), (3), (5)(b) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.66, Amended 1-2-89, 8-1-02, 1-1-24.

**12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes;
Suggested Exemption Certificate for Items Used for Agricultural Purposes.**

(1) through (9) No change.

(10) Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(a) through (e) No change.

(f) The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing power farm equipment qualifying for exemption under Section 212.08(3), F.S., or items that qualify for exemption as items for agricultural use or items for agricultural purposes. Exemption purposes listed on the suggested format that are not relevant to the purchaser or lessee may be eliminated from the certificate. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt power farm equipment or items for agricultural use or for agricultural purposes. For an aquaculture health product, the purchaser may use the suggested purchaser's exemption certificate below or provide a copy of the aquaculture producer's Aquaculture Certification from the Florida Department of Agriculture and Consumer Services to the selling dealer.

SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE

ITEMS FOR AGRICULTURAL USE OR FOR

AGRICULTURAL PURPOSES AND POWER FARM EQUIPMENT

This is to certify that the items identified below, purchased on or after _____ (date) from _____ (Selling Dealer's Business Name) are purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list.

Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm.

Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, compost, and manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for application on or in the cultivation of crops,

groves, home vegetable gardens, and commercial nurseries.

Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in Section 212.02(30), F.S., which includes generators, motors, and similar types of equipment.

Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in Section 212.08(5)(a), F.S.

Animal health products that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in Section 212.08(5)(a), F.S.

Aquaculture health products to prevent or treat fungi, bacteria, and parasitic diseases, as provided in Section 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under Section 597.004, F.S.

Nets, and parts used in the repair of nets, purchased by commercial fisheries.

Nursery stock, seedlings, cuttings, or other propagative material for growing stock.

Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.

Seedlings, cuttings, and plants used to produce food for human consumption.

Stakes used to support plants during agricultural production.

Hog wire and barbed wire fencing, including gates and materials used to construct or repair such fencing, used in agricultural production on lands classified as agricultural lands under Section 193.461, F.S. Materials used to construct or repair hog wire and barbed wire fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as: welded or barbed wire; hog or barbed wire fence rolls; lumber or steel for posts or rails; nails, screws, hinges; and concrete consisting of premixed dry mortar or other components.

Materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle, including gates and energized fencing systems, used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S. Materials used to construct or repair permanent or temporary cattle fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as: fencing; lumber or steel for posts or rails; fence wire, panels, and gates; energizers and chargers;

electric fence wire braid, tape, and rope; electric fence end strainers, earth stakes, and signs; ground rods; electric fence connector clamps, connection bolts, wire bolts, wire joiners; insulators; nails, screws, staples, hinges; and concrete consisting of premixed dry mortar or other components.

() Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

() Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

() Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

() Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

() Butane gas, propane gas, natural gas, or other form of liquefied petroleum gas used in a tractor, vehicle, or other farm equipment used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

() Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

() Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural

industries included in sections 570.02(1) and 581.217, F.S.

A trailer purchased by a farmer that is used exclusively in an agricultural production or to transport farm products from the farmer's farm to the place where the farmer transfers ownership of the farm products to another. This exemption does not apply to the lease or rental of a trailer. The exemption is not forfeited by using the trailer to transport the farmer's equipment.

Other (include description and statutory citation):

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable)

By

(Signature of Purchaser or Authorized Representative)

Title _____

(Title – only if purchased by an authorized representative of a business entity)

Date _____

(11) through (12) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(jjj), 212.085 FS. History–New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 10-26-22, 1-1-24.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2) through (3) No change.		
(4)(a) No change.		
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-1625714229)	<u>01/2407/21</u>
(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-1625914822)	<u>01/2401/23</u>
(c) through (d) No change.		
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-1625814823)	<u>01/2401/23</u>
(f) DR-15JEZ	Application for the Exemption of Electrical Energy Used in an Enterprise Zone (R-08/09)	06/10

(f)(g) No change.		
(h) DR-15ZC	Application for Florida Enterprise Zone Jobs Credit for Sales Tax (R. 10/09)	06/10
(i) DR-15ZCN	Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit (R. 06/08)	09/09
(j) EZ-E	Florida Enterprise Zone Program— Business Equipment Sales Tax Refund Application for Eligibility (R. 07/01)	08/02
(k) EZ-M	Florida Enterprise Zone Program— Building Materials Sales Tax Refund Application for Eligibility (R. 07/05)	04/06
(6) through (8) No change.		
(9) DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07748)	01/17
(9)(10) No change.		
(10)(11) DR-46NT	Nontaxable Medical Items and General Grocery List (http://www.flrules.org/Gateway/reference.asp?No=Ref-1628744232)	<u>07/23</u> 401/22
(12) through (22) Renumbered (11) through (21) No change.		
(23) DR-26SIGEN	Application for Refund— Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities (http://www.flrules.org/Gateway/reference.asp?No=Ref-10174)	01/19
(22)(24) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (a)4., (c)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) 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), 1002.40(13) FS. History— New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24.

12A-1.107 Community Contribution Tax Credit Enterprise Zone and Florida Neighborhood

Revitalization Programs.

(1) Enterprise zone jobs credit.

~~(a) How to Claim the Credit. For employees hired on or after January 1, 2006, an application that includes the information required by Sections 212.096(3)(a)–(f), F.S., effective January 1, 2006, must be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located to claim the enterprise zone jobs credit. The Department of Revenue prescribes Form DR 15ZC, Application for Florida Enterprise Zone Jobs Credit for Sales Tax Effective January 1, 2006 (incorporated by reference in Rule 12A 1.097, F.A.C.), for this purpose.~~

~~(b) Forms Required. Taxpayers claiming the enterprise zone jobs credit against sales and use tax for employees hired on or after January 1, 2006, must use Form DR 15ZC to apply for, calculate, and claim the credit with the Department of Revenue. Form DR 15ZC must be certified by the Enterprise Zone Development Agency, attached to a sales and use tax return, and delivered directly to the Department, or postmarked, within six months after the new employee is hired. Employers have seven months from the date a qualified leased employee is hired to file the certified DR 15ZC with the Department.~~

(2) Building materials used in the rehabilitation of real property located in an enterprise zone.

~~(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(g)1., F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the building materials are used, to claim a refund of tax paid on building materials used in the rehabilitation of real property located in an enterprise zone. Form EZ-M, Florida Enterprise Zone Program Building Materials Sales Tax Refund Application for Eligibility (incorporated by reference in rule 12A 1.097, F.A.C.), is prescribed by the Department for this purpose. For the applicant to be eligible to receive a refund, the Enterprise Zone Coordinator for the~~

enterprise zone where the building materials are used must certify, using Form EZ-M, that the applicant meets the criteria provided in Section 212.08(5)(g), F.S. The Enterprise Zone Coordinator will certify Form EZ-M, including the required attachments, and return the form and attachments to the applicant. The applicant is responsible for attaching the certified Form EZ-M and the required attachments to Form DR-26S and forwarding the package to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.) and Form EZ-M with the Department of Revenue. Form DR-26S must be attached to Form EZ-M and its attachments, and the package must be delivered directly to the Department. For rehabilitation projects completed prior to July 1, 2005, the application package must be delivered to the Department, or postmarked, within 6 months after the rehabilitation of the property is deemed substantially completed by the local building inspector or within 90 days after the rehabilitated property is first subject to assessment. For rehabilitation projects completed on or after July 1, 2005, the application package must be delivered to the Department, or postmarked, within 6 months after the rehabilitation of the property is deemed substantially completed by the local building inspector or by September 1 of the year the rehabilitated property is first subject to assessment. The completed Form DR-26S, the certified Form EZ-M, and the required attachment should be mailed to:

Florida Department of Revenue

Refund Subprocess

P.O. Box 6490

Tallahassee, Florida 32314-6490.

(3) Business equipment used in an enterprise zone.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(h)2, F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the business is located to obtain a refund of tax paid on business property used in an enterprise zone. Form EZ-E, Florida Enterprise Zone Program Business Equipment Sales Tax Refund Application for Eligibility (incorporated by reference in Rule 12A-1.097, F.A.C.), is prescribed by the Department for this purpose. For an applicant to be eligible to receive a refund, the Enterprise Zone Coordinator for the enterprise zone where the business property is used must certify, using Form EZ-E, that the applicant meets the criteria set forth in Section 212.08(5)(h), F.S. The Enterprise Zone

~~Coordinator will certify Form EZ-E, including the required attachments, and return the form and attachments to the applicant. The applicant is responsible for attaching the certified Form EZ-E, and the required attachments, to Form DR-26S and forwarding the package to the Department of Revenue.~~

(b) ~~Forms Required.~~ Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S) and Form EZ-E with the Department of Revenue. ~~The applicant is responsible for submitting an Application for Refund Sales and Use Tax (Form DR-26S), the completed and certified Form EZ-E, and the required attachments to the Department of Revenue. Form DR-26S must be attached to Form EZ-E and attachments and delivered directly to the Department, or postmarked, within 6 months after the tax is due on the business property that was purchased. The completed Form DR-26S, the certified Form EZ-E, and the required supporting documentation should be mailed to:~~

~~Florida Department of Revenue~~

~~Refund Subprocess~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490~~

~~(4) Community contribution tax credit for donations.~~

~~(1)(a) Who May Claim the Community Contribution Tax Credit.~~

~~(a) Any taxpayer who that has received prior approval from the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development for a community contribution to any revitalization project undertaken by an eligible sponsor will be allowed a credit of 50 percent of the value of the contribution. The total annual credit for each taxpayer under this subsection, applied against state sales and use tax the due under Chapter 212, F.S., for a taxable year, is limited to \$200,000. Taxpayers who elect to claim the credit against state sales and use tax are ineligible to claim the credit against corporate income tax or insurance premium tax.~~

~~(b) Valuation of the Credit.~~

~~1. The valuation of the contribution determined by the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development will be used in the computation of the credit.~~

~~2. A contribution of more than \$400,000 may be made in a tax year. However, the credit received for any contribution may not exceed the \$200,000 annual credit limitation.~~

~~(c) When to Claim the Credit. The credit must be claimed as a refund of sales and use tax reported on returns~~

and remitted to the Department within the 12 months preceding the date of the application for refund. If a taxpayer is unable to fully utilize the amount of credit granted in a year due to insufficient tax payments during the 12-month period preceding the granting of the credit, the unused amount may be carried forward for a period not to exceed 3 years and may be included in an application for refund filed during those years.

(d) Forms Required. Taxpayers claiming the credit must file an Application for Refund-Sales and Use Tax (Form DR-26S) with a copy of the donation approval letter issued to the taxpayer by the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development authorizing the taxpayer to claim the credit. The applicant is responsible for submitting to the Department of Revenue an Application for Refund-Sales and Use Tax (Form DR-26S) and a copy of the donation approval authorization letter issued by ~~from~~ the Florida Department of Commerce ~~Division to the Department of Revenue~~. Only one application may be submitted in any a 12-month period. ~~The completed Form DR-26S and a copy of the authorization letter should be mailed to:~~
Department of Revenue

Refund Subprocess

P.O. Box 6490

Tallahassee, Florida 32314-6490

(5) Electrical energy used in an enterprise zone.

~~(a) How to Claim the Exemption. An application that includes the information stated in Section 212.08(15)(b), F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the business is located to claim an exemption from sales tax imposed on electrical energy. The Department of Revenue prescribes Form DR-15JEZ, Application for the Exemption of Electrical Energy Used in an Enterprise Zone Effective July 1, 1995 (incorporated by reference in Rule 12A-1.097, F.A.C.), for this purpose. For an applicant to be eligible to receive an exemption from tax on electrical energy purchased in an enterprise zone, the Enterprise Zone Coordinator for the enterprise zone where the business is located must certify that the applicant meets the criteria set forth in section 212.08(15)(b), F.S. The Enterprise Zone Coordinator for the enterprise zone where the property is located will sign Form DR-15JEZ and return it to the applicant. The applicant is responsible for forwarding the certified Form DR-15JEZ to the Department of Revenue.~~

(b) Forms Required. Taxpayers claiming the exemption must file Form DR-15JEZ with the Department of Revenue. ~~Form DR-15JEZ, must be certified by the Enterprise Zone Coordinator of the enterprise zone where the~~

business is located. Form DR 15JEZ must be delivered directly to the Department, or postmarked, within 6 months after qualifying for the exemption. Form DR 15JEZ should be mailed to:

Florida Department of Revenue

Sales Tax Registration

5050 W. Tennessee Street

Tallahassee, Florida 32399-0100

(6) Building materials and labor for construction of single family homes in an enterprise zone, empowerment zone, or front porch Florida community.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(n)2., F.S., must be filed with the Department of Revenue to obtain a refund of tax paid on building materials and labor used in construction of single family homes. The Department of Revenue prescribes Form Dr 26RP, Florida Neighborhood Revitalization Program (incorporated by reference in Rule 12A-1.097, F.A.C.), for this purpose. When the building materials and labor are used for construction of single family homes located within an enterprise zone or empowerment zone, or Front Porch Florida Community, the Enterprise Zone Coordinator or the Chair of the Front Porch Community where the single family home is located must sign Form DR 26RP. The Enterprise Zone Coordinator or the Chair of the Front Porch Community will sign the application and return it to the applicant. The applicant is responsible for forwarding the completed Form Dr 26RP, and the required documentation, to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR 26S) with the Department of Revenue. Form DR 26RP, signed by the Enterprise Zone Coordinator or the Chair of the Front Porch Community, and all the documentation listed on Form DR 26RP, must be attached and forwarded to the Department. Form DR 26S, Form Dr 26RP, and the required documentation must be delivered directly to the Department, or postmarked, within 6 months after the date the single family home is deemed to be substantially completed by the local building inspector. Form DR 26S, Form DR 26RP, and the required documentation should be mailed to:

Florida Department of Revenue

Refund Subprocess

P.O. Box 6490

Tallahassee, Florida 32314 6490

(7) Building materials used in redevelopment projects.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(c)2., F.S., must be filed with the Department of Revenue to obtain a refund of tax paid on building materials used in redevelopment projects. The Department prescribes Form DR 26RP, Florida Neighborhood Revitalization Program, for this purpose. The contact person of the enterprise zone, empowerment zone, Front Porch Florida Community, Urban High Crime Area, Brownfield Area, or Urban Infill and Redevelopment Area where the building materials are used must sign Form DR 26RP. The contact person will sign the completed Form DR 26RP and return it to the applicant. The applicant is responsible for forwarding the completed Form DR 26RP and the required documentation to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR 26S) with the Department of Revenue. Form DR 26RP, signed by the contact person, and all the documentation listed on Form DR 26RP, must be submitted to the Department. Form DR 26S, Form DR 26RP, and required documentation must be delivered directly to the Department, or postmarked, within 6 months after the date the housing project or mixed use project is deemed to be substantially completed by the local building inspector. Form DR 26S, Form DR 26RP, and the required documentation should be mailed to:

Florida Department of Revenue

Refund Subprocess

P.O. Box 6490

Tallahassee, Florida 32314 6490

(8) Obtaining forms.

(a) The forms referenced in this rule are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488 6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 34399 0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955 8770 (Voice) and 1(800)955 8771 (TTY).

(b) These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in

which the business is located.

(9) Questions relating to enterprise zones created on July 1, 1995, should be directed to:

Department of Economic Opportunity

Division of Strategic Business Development

The Capitol

Tallahassee, Florida 32399-0001

Rulemaking Authority ~~212.08(5)(g), (h), (n), (o), (15)(e)~~, 212.11(5)(b), 212.18(2), 213.06(1) FS. Law

Implemented ~~212.08(5)(p)(g), (h), (n), (o), (q), (15)~~, 212.096, 212.11(5), ~~212.15(2), 212.17(6), 212.18(2)~~ FS.

History—New 1-3-96, Amended 6-19-01, 8-1-02, 5-4-03, 5-1-06, 1-25-12, 1-1-24.

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

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

(1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

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

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

<u>Form Number</u>	<u>Form Title or Title of Document</u>
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-15EZN Sales and Use Tax Returns
DR-46NT	Nontaxable Medical Items and General Grocery List

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



Signature, Person Authorized to Certify Rules

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 11, 2023 11:44:28 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-16257; Reference Name: DR-7N R. 01/24 - Instructions for Consolidated Sales and Use Tax Return

Reference Number: Ref-16258; Reference Name: DR-15EZN R. 01/24 - Instructions for DR-15EZ Sales and Use Tax Returns

Reference Number: Ref-16259; Reference Name: DR-15N R. 01/24 - Instructions for DR-15 Sales and Use Tax Returns

Reference Number: Ref-16287; Reference Name: DR-46NT R. 07/23 - Nontaxable Medical Items and General Grocery List

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Administrative Code and Register Staff
Florida Department of State