

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

AMENDING RULES 12A-1.001, 12A-1.0015, 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, 12A-1.097, 12A-1.108, AND 12A-1.109

CREATING RULE 12A-1.117

REPEALING RULE 12A-1.070

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

(1) No change.

(2) (a) through (c) No change.

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

2. No change.

(e) through (f) No change.

(3) No change.

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

(a) To apply for a Florida Certificate of Forwarding Agent Address, an applicant must submit a complete Application for a Florida Certificate of Forwarding Agent Address (Form DR-1FA, incorporated by reference in Rule 12A-1.097, F.A.C.), a Florida Business Tax Application (~~f~~Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), and documentation sufficient to substantiate the applicant's eligibility for the certificate, including the applicant's most recently filed federal income tax return. An application for a certificate is complete when all information required to be submitted by Section 212.06(5)(b), F.S., the application, and this rule is provided to the Department. An applicant that applied for and has been granted a Certificate of Registration is not required to submit a Florida Business Tax Application when applying for a new or renewal of a Florida Certificate of Forwarding Agent Address.

(b) No change.

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

1. through 4. No change.

5. An applicant that desires that its certified address be reported in the Department's Address/Jurisdiction Database with a tax rate of zero must include documentation issued by the United States Postal Service confirming the assignment of a special five-digit zip code. A business that has already been granted a Florida Certificate of Forwarding Agent Address may submit the required documentation issued by the United States Postal Service to Account Management as provided in subparagraph (4)(i)2. A certified address with a special five-digit zip code provided by the United States Postal Service will not be reported in the Department's Address/Jurisdiction Database with a tax rate of zero if that address includes a suite address or secondary address.

(d) through (h) No change.

(i) Certificate holders must immediately notify the Department, in writing, and must surrender the certificate, in cases where the certificate holder ceases doing business, changes its address, no longer uses the certified address for export, or should the business otherwise no longer meet the eligibility requirements; provided in paragraph (b), for a Florida Certificate of Forwarding Agent Address ~~and must surrender their certificate.~~

1. through 2. No change.

(j) through (k) No change.

(5) through (6) No change.

*Rulemaking Authority 212.06(5)(b)13., 212.18(2), 213.06(1) FS. Law Implemented 212.02(20), 212.05(1), 212.06(1), (2), (5), 212.12(9), 212.13(1), (2), (3), (4), 212.21(3), 213.37 FS, s. 43, Ch. 2025-208, LOF. History—New 6-12-03, Amended 6-14-22,\_\_\_\_\_.*

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; and

7. The Daytona 500 and the NASCAR Cup Series Championship Race when held at the Homestead-Miami Speedway, 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

(l) Admissions to state parks, including annual entrance passes.

(3) through (6) No change.

*Rulemaking Authority 212.04(4), 212.17(8), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 616.260 FS, s. 38, Ch. 2025-208 LOF. 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 the tax due ~~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., s. 3Z, Ch. 2025-208 LOF. 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,\_\_\_\_\_.*

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

(1) through (4) 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 212.07(1)(b), 212.18(2), 213.06(1) FS. . Law Implemented 212.02(10)(g), (14), (15), (16), (19), (20), ~~212.034~~, 212.05(1), 212.07(1), 212.08(7)(v), 212.17(1), 212.18(3) FS., s. 37, Ch. 2025-208 LOF. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.10, Amended 12-16-91, 3-20-96, 6-19-01,\_\_\_\_\_.*

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, uncanceled 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), 212.11(2), (3), 212.18(2), 213.35 FS., s. 46, Ch. 2025-208. 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)(a) through (c) 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. 212.05(1)(j)4.

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 ~~not a taxable sale of coins or currency~~ an exempt sale ~~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., s. 46, Ch. 2025-208 LOF. 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) It is the specific legislative intent that each and every sale, admission, use, storage, consumption, or rental is taxable, unless such sale, admission, use, storage, consumption, or rental is specifically exempt. The exempt nature of the transaction must be established by the selling dealer. Unless the selling dealer shall have taken from the purchaser the required documentation as provided in subsection (3), (4) or (5) of this rule, the sale shall be deemed to be taxable. Subsection (3) of this rule governs sales made to exempt entities (other than governmental units) that hold a Consumer's Certificate of Exemption. Subsection (4) of this rule governs sales made directly to governmental units. Subsection (5) of this rule governs sales exempt based on the use of the property or services.

(2) 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. 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., s. 37, Ch. 2025-208 LOF. 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) No change.

(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) No Change

(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](http://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). 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., s. 37, Ch. 2025-208 LOF. 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)(a) For purposes of this rule, the terms “vending machine” and “vending machine operator” have the meaning ascribed to them in Section 212.0515(1), F.S.:

(b) No change.

(2) 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.~~

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

(5)(a) Example: When a bottler removes a drink vending machine from inventory to be placed at a location on a



“full 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.

~~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.~~

~~(b)(6)~~ No change.

~~(6)(7)~~ If any vending machine used on a full service basis or for exclusive rental is later sold as a “used” machine, the sale to the purchasing customer is subject to tax.

*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., s. 37, Ch. 2025-208 LOF. 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 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 212.18(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., s. 37, Ch. 2025-208 LOF. 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 to 10. through 17. No change.

(b) through (d) No change.

(e) No change.

~~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., ss. 37, 53, Ch. 2025-208 LOF. 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) The provisions of this rule govern the administration of the taxes imposed on transient accommodations including sales tax imposed under Section 212.03, F.S., any locally-imposed discretionary sales surtax, any convention development tax imposed under Section 212.0305, F.S., any tourist development tax imposed under Section 125.0104, F.S., or any tourist impact tax imposed under Section 125.0108, F.S.

(2) 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) Mobile homes, recreational vehicles, and parks.

(a) No change.

(b) 1. through 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., s. 37, Ch. 2025-208 LOF. 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,\_\_\_\_\_.*

This rule is hereby being 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., s. 37, Ch. 2025-208 LOF. 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

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ADDRESS

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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., s. 37, Ch. 2025-208 LOF. 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., s. 37, Ch. 2025-208 LOF. 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., s. 37, Ch. 2025-208 LOF. 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., s. 37, Ch. 2025-208 LOF. 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 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., s. 37, Ch. 2025-208 LOF. 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 for the authority to self-accrue sales and use tax, as provided in Section 212.183, F.S. This rule is also intended to provide for 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., s. 37, Ch. 2025-208 LOF. 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](http://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) DR-1	Florida Business Tax Application ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14227">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14227</a> )	<u>XX/XX</u> 01/22
(b) DR-1N	Registering Your Business ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14821">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14821</a> )	<u>XX/XX</u> 01/23
(c) No change.		
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14228">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14228</a> )	<u>XX/XX</u> 01/22
(e) DR-1C	Application for Collective Registered of Living or Sleeping Accommodations ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX11783">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX11783</a> )	<u>XX/XX</u> 03/20
(f) through (h) No change.		
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions ( <del>R-</del> 01/17) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX07745">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX07745</a> )	<u>XX/XX</u> 01/17
(4)(a) DR-7	Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17768">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17768</a> )	<u>XX/XX</u> 02/25
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17769">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17769</a> )	<u>XX/XX</u> 02/25
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17771">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17771</a> )	<u>XX/XX</u> 02/25
(5)(a) DR-15	Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17770">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17770</a> )	<u>XX/XX</u> 02/25
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17772">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17772</a> )	<u>XX/XX</u> 02/25
(c) through (d) No change.		
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns	<u>XX/XX</u>

	<del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16859)</del>	<del>06/24</del>
(f) DR-15MO	Out-of-State Purchase Return ( <del>R. 01/16</del> ) <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06363)</del>	<del>XX/XX</del> 01/16
(6)(a) DR-16A	Application for Self-Accrual Authority/Direct Pay Permit ( <del>R. 01/15</del> ) <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX04858)</del>	<del>XX/XX</del> 01/15
(b) DR-16P*	Sales and Use Tax Direct Pay Permit ( <del>R. 01/16</del> ) <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06364)</del>	<del>XX/XX</del> 01/16
(c) DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit ( <del>R. 01/15</del> ) <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX04859)</del>	<del>XX/XX</del> 01/15
(7) through (10) No change.		
(11) DR-46NT	Nontaxable Medical Items and General Grocery List <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16287)</del>	<del>XX/XX</del> 07/23
(12) through (15) No change.		
(16) DR-231*	Certificate of Exemption for Entertainment Industry Qualified Production Company <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref- )</del>	<del>XX/XX</del> 06/12
(17) No change.		
<del>(18)(a) DR-117000</del>	<del>Florida Tax Credit Scholarship Program for Commercial Rental Property—</del> <del>Application for a Credit Allocation</del> <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-11202)</del>	<del>10/19</del>
<del>(b) DR-117100</del>	<del>Florida Tax Credit Scholarship Program for Commercial Rental Property—</del> <del>Application to Change a Credit Allocation</del> <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-11203)</del>	<del>10/19</del>
<del>(c) DR-117200</del>	<del>Florida Tax Credit Scholarship Program for Commercial Rental Property—</del> <del>Application for Rescindment of a Credit Allocation</del> <del>(http://www.flrules.org/Gateway/reference.asp?No=Ref-11204)</del>	<del>10/19</del>

(d) DR-117300	<del>Florida Tax Credit Scholarship Program for Commercial Rental Property— Contributions Received by an Eligible Nonprofit Scholarship Funding Organization (<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-11205">http://www.flrules.org/Gateway/reference.asp?No=Ref-11205</a>)</del>	<del>10/19</del>
(19) through (21) renumbered (18) through (20) No change.		
(21)(22) DR-5DCP	Application for Data Center Property Certificate of Exemption ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX09255">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX09255</a> )	<del>XX/XX</del> 04/18
(22)(23) 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., ss. 37, 38, 40, 46, 49, Ch. 2025-208 LOF. 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,\_\_\_\_\_.*

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

(1) The sale of “data center property,” as defined in Section 212.08(5)(s)1.d., F.S., is exempt from sales tax when the following requirements will be met:

(a) through (b) No change.

(c) The data center must have a critical IT load of 100 ~~45~~ megawatts or higher; and,

(d) through (e) No change.

(2) through (3) No change.

~~(4)(a) The exemption for purchases and leases of data center property does not include rental consideration made for the lease or license to use real property subject to tax under Section 212.031, F.S. Rental consideration includes all considerations due and payable by the tenant to its landlord for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose, including pass through charges for common area maintenance and utilities, except certain electricity charges provided in paragraph (4)(b), below. See subsection 12A-1.070(4), F.A.C.~~

~~(a)(b)~~ The following charges for electricity are exempt as charges for “data center property”:

1. through 3. No change.

~~(b)(e)~~ To document the tax-exempt purchase of electricity as provided in paragraph (4)(b), above, the purchaser shall comply with the documentation requirements set out in subsection (3), above.

~~(c)(d)~~ Data center property includes areas, infrastructure, fixtures and furnishings to be used exclusively at the data center by persons employed at the data center provided that the employees using the areas, infrastructure, furniture and fixtures are directly responsible for the operation, monitoring, security or support of data center property.

(5) through (6) No change.

(7) Except as provided in paragraph (5)(b), the exemption provided for data center property is a permanent exemption for qualifying data centers that apply for and receive a Data Center Property Temporary Tax Exemption Certificate during the period from July 1, 2017, through June 30, 2037 ~~2027~~, and then meet all requirements for the Data Center Property Certificate of Exemption within five years. The Department will not process applications for Data Center Property Temporary Tax Exemption Certificate after June 30, 2037 ~~2027~~.

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(s) FS., s. 46, Ch. 2025-208 LOF.*

*History—New 4-16-18, 6-14-22, \_\_\_\_.*

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

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

(a) No change.

(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 made on or before July 1, 2025, to be used under the Florida Tax Credit Scholarship Program established under Section 1002.395, F.S.

(c) through (j) No change.

(2) Applications for allocations.

(a) through (c) No change.

(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 2024-2025 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, 2025~~).~~

(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. The Department may not approve any allocations of tax credits after July 1, 2025. 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) No change.

(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) on or before July 1, 2025.

1. through 5. No change.

(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. A landlord may not claim a credit after October 1, 2025.

(c) through (d) No change.

(e) No credit will be allowed when the tenant;

1. through 4. No change.

(f) No change.

(g) After July 1, 2025, eligible businesses may apply for a refund of~~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.~~ To receive a refund of unclaimed credits, the eligible business must file an Application for Refund-Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department by December 31, 2026. The eligible business must attach a copy of the Department's approval letter and the certificate of contribution to its refund application.

(4) through (7) No change.

*Rulemaking Authority 212.099(10), 213.06(1) FS. Law Implemented 212.099 FS, section 49, Ch. 2025-208 LOF.*  
*History—New 10-28-19,\_\_\_\_\_.*

#### 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(2), 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.

(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 nonrecreational software, 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. 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 emergency 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) Returns. When a customer returns an item purchased during the holiday period and requests a refund or credit of tax the customer must produce a receipt or invoice showing tax was charged and paid on the original purchase of the item, or the retailer must have sufficient documentation to show tax was paid on the original purchase of the item.

(13) 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.

(14) 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.

(15) 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.

(16) 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.

(17) 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.

(18) 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.

(19) 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.

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

(21) 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

(22) 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)

(23) 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

(24) 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

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 MP3 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 s. 45, Ch. 2025-208, LOF. Law Implemented s. 45, Ch. 2025-208, LOF. History-New X-X-25.*