



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 18, 2025

Jamie L. Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Department of Revenue
Proposed Rules 12A-1.0371 and 12A-1.097, F.A.C.

Dear Ms. Jackson:

This is in response to your letter dated October 27, 2025, regarding your review of the rule referenced above.

12A-1.0371

Comment: Rulemaking Authority

The citation to section 212.08(7)(ww), F.S., should be removed as it does not contain a grant of rulemaking authority.

Response: A Notice of Correction has been published on November 18, 2025 (Vol. 51, No. 224) in the *Florida Administrative Register*, to remove section 212.08(7)(ww), F.S., from the Rulemaking Authority for Rule 12A-1.0371, F.A.C.

12A-1.097

Comment: Law Implemented

Please review whether section 212.099, F.S., should be removed as a law implemented consistent with the updates to this rule.

Response: A Notice of Correction has been published on November 18, 2025 (Vol. 51, No. 224) in the *Florida Administrative Register*, to remove section 212.099, F.S. from the Law Implemented for Rule 12A-1.097, F.A.C. In addition, section 212.099(10), F.S., has been removed from the Rulemaking Authority because this statute no longer applies to any forms within Rule 12A-1.097, F.A.C.

If you need further assistance regarding the changes in response to your comments, please feel free to contact me at (850)717-6079.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jeremy W. Roberts', with a long horizontal flourish extending to the right.

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

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DEPARTMENT OF REVENUE

Sales and Use Tax, Surtax, Surcharge, and Fees; Communications Services Tax

RULE NOS.:	RULE TITLES:
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.097	Public Use Forms

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 51 No. 199, October 13, 2025 issue of the Florida Administrative Register.

Technical changes were made to revise rulemaking authority and law implemented in the rule text.

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

(1) through (6) No change.

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

12A-1.097 Public Use Forms.

(1) through (22) No change.

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

10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, .

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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

October 27, 2025

Ms. Janet Young
Rules Coordinator
Department of Revenue
Sales and Use Tax
P.O. Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue, Sales and Use Tax
Proposed Rule Numbers 12A-1.0371 and .097**

Dear Ms. Young:

I have reviewed the above-referenced proposed rules, which were advertised in the Florida Administrative Register on October 13, 2025. I have the following comments.

12A-1.0371: Rulemaking Authority
The citation to section 212.08(7)(ww), F.S., should be removed as it does not contain a grant of rulemaking authority.

12A-1.097: Law Implemented
Please review whether section 212.099, F.S., should be removed as a law implemented consistent with the updates to this rule.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in purple ink that reads "Jamie L. Jackson".

Jamie L. Jackson
Chief Attorney

DEPARTMENT OF REVENUE**Sales and Use Tax****RULE NOS.: RULE TITLES:**

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

12A-1.097 Public Use Forms

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

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

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

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

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

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

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

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

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

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

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

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic

analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 125.0104(3)(k), 125.0108(2)(e), 201.11, 202.22(6), 202.26(3), 212.0305(3)(f), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.07(1)(b),(3)(a), 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: 92.525(1)(b), 95.091(3), 119.071(5), 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, 212.02, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0506(4), (11), 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.0598, 212.06, 212.0606, 212.07(1), (2), (3), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11, 212.12(1), (2), (3), (4), (5), (7), (9), (12), (13), 212.13(2), (5)(c), (d), 212.14(2), (4), (5), 212.15(1), 212.16(1), (2), 212.17(1), 212.18(2), (3)(a), 212.183, 212.1832, 212.186, 212.21(2), 213.012(2), 213.053(10), 213.235, 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 213.756, 215.26, 219.07, 288.1258, 290.00677, 365.172(9), 373.41492, 376.70, 376.75, 403.718, 403.7185, 443.131, 443.1315, 443.1316, 443.171(2), 616.260, 681.117 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.001 Specific Exemptions.

(1) through (2) No change.

(3) Guide dogs for the blind.

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

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

(4) through (6) No change.

Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1) FS. Law Implemented 212.05, 212.08(7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37, 215.26 FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20, 1-1-24.

12A-1.005 Admissions.

(1) No change

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

(a) through (c) No change.

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

1. through 5. No change.

6. Any Formula One Grand Prix race sanctioned by Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; 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(2)(a)5., 12., (4), 212.17(8), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 212.17(1), 616.260 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15, 1-17-18.

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

(1) No change.

(2) Periodicals sold through rack machines.

(a) through (c) No change.

(d) When a rack machine is placed on location by the owner of the machine under a written agreement, the terms of the agreement will govern whether the lease is a lease or license to use tangible personal property or a lease or license to use real property. For 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. 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 (3) No change.

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

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

Rulemaking Authority 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. 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), 212.08(7)(ww), 212.11(2), (3), 212.18(2), 213.35 FS. History—New 10-7-68, Amended 6-16-72, 10-18-78, 5-8-79, 12-23-80, 12-3-81, 7-20-82, Formerly 12A-1.37, Amended 1-2-89, 8-15-94, 6-19-01, 8-1-02.

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

(1) No change.

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

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

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

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

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

(4) through (6) No change.

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

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

(1) through (4) No change.

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

(a) through (c) No change.

(d)1. No change.

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

a. through e. No change.

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

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

(6) No change.

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

12A-1.039 Sales for Resale.

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

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

1. through 3. No change.

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

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

(c) No change.

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

(a) No change.

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

(3) through (8) No change.

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

12A-1.044 Vending Machines.

(1) through (4) No change.

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

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

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

cents per bottle or more ~~must~~ ~~shall~~ be reported to the Department by the location operator.

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

(c) No change.

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

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) *FS. Law Implemented* ~~212.05(1)(h), 212.034,~~ 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), ~~(8),~~ 212.11(1), 212.12(2), ~~(3),~~ ~~(4),~~ (9), 212.18(2), (3) *FS. History—New* 10-7-68, *Amended* 6-16-72, 1-10-78, 7-20-82, *Formerly* 12A-1.44, *Amended* 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21, 1-1-24,_____.

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

(1) Due dates for payments and tax returns.

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

(b) through (i) No change.

(2) through (4) No change.

Rulemaking Authority 212.12(1)(d), 212.18(2), 213.06(1) *FS. Law Implemented* 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), ~~212.034(3),~~ 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, 681.117(2) *FS. History—New* 10-7-68, *Amended* 6-16-72, 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, *Formerly* 12A-1.56, *Amended* 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, 6-14-22, 1-1-24,_____.

12A-1.060 Registration.

(1) Persons required to register as dealers.

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

1. through 9. No change.

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

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

(b) through (d) No change.

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

~~1. A taxpayer operates a shopping mall with 100 retail outlets that are leased to stores and restaurants, parking and~~

common areas, and offices where management and accounting functions are performed. The taxpayer is required to register as a dealer because the rental of real property to the retailers is taxable under Section 212.031, F.S. The entire shopping mall is a single place of business for purposes of registration by the taxpayer.

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

(2) through (6) No change.

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

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

(1) through (3) No change.

(4) Rental charges or room rates.

(a) through (g) No change.

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

1. through 10. No change.

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

12. through 14. No change.

(5) through (10) No change.

(11) No change.

(a) No change.

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

2. No change.

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

(c) through (d) No change.

(12) through (21) No change.

Rulemaking Authority 125.0104(3)(k), 125.0108(2)(e), 212.0305(3)(f), 212.18(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 212.02(2), (10)(a)-(g), (16), 212.03(1), (2), (3), (4), (5), (7), 212.031,

212.054(3)(h), 212.055, 212.08(6), (7)(i), (m), 212.11(1), (2), 212.12(7), (9), (12), 212.13(2), 212.18(2), (3), 213.37, 213.756 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 4-19-74, 12-11-74, 5-27-75, 10-18-78, 4-11-80, 7-20-82, 1-29-83, 6-11-85, Formerly 12A-1.61, Amended 10-16-89, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 7-1-99, 3-4-01(4), 3-4-01(2), (5), (14), 10-2-01, 8-1-02, 9-1-09, 6-28-10, 7-20-11, 5-9-13, _____.

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

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, 12-12-19, 6-14-22, 12-1-23, 8-6-24, Repealed _____.

12A-1.072 Advertising Agencies.

(1) through (7) No change.

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

(9) through (10) No change.

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

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

(1) through (2) No change.

~~(3) When the lease of real property includes areas which are used for free parking the entire consideration paid by the lessee to the lessor is taxable.~~

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

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

12A-1.085 Exemption for Qualified Production Companies.

(1) through (2) No change.

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

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

2. through 3. renumbered 1. through 2.

(b) through (c) No change.

(4) through (5) No change.

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

12A-1.091 Use Tax.

(1) through (12) No change.

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

(14) through (15) No change.

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

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

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

(2) Self-accrual authorization.

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

1. through 7. No change.

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

~~9. The lease of or license to use real property subject to the tax imposed by Section 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent property owners who, except for the lease or~~

~~license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.~~

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

(b) through (k) No change.

(3) No change.

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

12A-1.097 Public Use Forms.

(1) No change.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

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

Florida Department of Revenue

Taxpayer Services

Mail Stop 3-2000

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) through (d) No change.		
(e) DR-1C	Application for Collective Registered of Living or Sleeping Accommodations (http://www.flrules.org/Gateway/reference.asp?No=Ref-18749 11783)	12/25 03/20
(f) through (h) No change.		
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R-01/17)	12/25 01/17

	http://www.flrules.org/Gateway/reference.asp?No=Ref-18750 07745)	
(4)(a) No change.		
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18751 17769)	12/25 02/25
(c) No change.		
(5)(a) No change.		
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18754 17772)	12/25 02/25
(c) through (d) No change.		
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18752 16859)	12/25 06/24
(f) DR-15MO	Out-of-State Purchase Return (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18753 06363)	12/25 01/16
(6)(a) DR-16A	Application for Self-Accrual Authority and Direct Pay Permit (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18755 04858)	12/25 01/15
(b) DR-16P*	Sales and Use Tax Direct Pay Permit (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18756 06364)	12/25 01/16
(c) DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18757 04859)	12/25 01/15
(7) through (10) No change.		
(11) DR-46NT	Nontaxable Medical Items and General Grocery List (http://www.flrules.org/Gateway/reference.asp?No=Ref-18758 16287)	12/25 07/23
(12) through (15) No change.		
(16) DR-231*	Certificate of Exemption for Entertainment Industry Qualified Production Company (http://www.flrules.org/Gateway/reference.asp?No=Ref-18759)	12/25 06/12
(17) No change.		
(18)(a) DR-117000	Florida Tax Credit Scholarship Program for Commercial Rental	10/19

	Property Application for a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11202)	
(b) DR-117100	Florida Tax Credit Scholarship Program for Commercial Rental Property Application to Change a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11203)	10/19
(c) DR-117200	Florida Tax Credit Scholarship Program for Commercial Rental Property Application for Rescindment of a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11204)	10/19
(d) DR-117300	Florida Tax Credit Scholarship Program for Commercial Rental Property Contributions Received by an Eligible Nonprofit Scholarship Funding Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-11205)	10/19
(19) through (23) renumbered (18) through (22) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, ____.

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

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

12A-1.117 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, including learning aids sold with school supplies for a single charge.

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

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

(f) "Personal computer-related accessories."

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

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

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

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

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

(i) "School supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board,

composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.

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

(2) Clothing Sales.

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

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

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

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

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

(3) School Supplies.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(7) Articles Normally Sold as a Unit.

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

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

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

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

(8) Gift Cards.

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

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

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

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

(10) Exchanges.

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

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

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

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

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

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

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

(14) Remote Sales.

(a) Eligible items purchased through a marketplace provider or from a remote seller are exempt when the order is

accepted by the marketplace provider or remote seller during the holiday period for immediate shipment, even if delivery is made after the holiday period.

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

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

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

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

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

(18) Repairs or Alterations to Eligible Items.

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

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

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

(20) List of Items of Clothing and Their Taxable Status During the Holiday Period. The following is a list of items of clothing and their taxable status during the holiday period, if

they are sold for \$100 or less per item. This is not an exhaustive list. T = Taxable, E = Exempt.

A

T Accessories

E Barrettes and bobby pins

E Belt buckles

E Bow ties

E Hairnets, bows, clips, and hairbands

E Handbags

T Handkerchiefs

T Jewelry

T Key cases

E Neckwear

E Ponytail holders

E Scarves

E Ties

E Wallets

T Watchbands

T Watches

E Aerobic and fitness clothing

E Aprons and clothing shields

T Athletic gloves

T Athletic pads

E Athletic supporters

B

E Backpacks and book bags

E Bandanas

E Baseball cleats

E Bathing suits, caps, and cover-ups

E Belts

E Bibs

E Blouses

E Boots (except ski or fishing boots)

E Bowling shoes (purchased)

T Bowling shoes (rented)

E Bras

T Briefcases

C

T Checkbook covers (separate from wallets)

T Chest protectors

E Cleated and spiked shoes

T Cloth, lace, knitting yarns, and other fabrics

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

E Coats

E Coin purses

T Corsages and boutonnieres

T Cosmetic bags

E Costumes

E CoverallsT Crib blanketsD-EE Diaper bagsT Diving suits (wet and dry)E DressesT Duffel bagsT Elbow padsFE Fanny packsT FinsT Fishing boots (waders)E Fishing vests (non-flotation)T Football padsE Formal clothing (purchased)T Formal clothing (rented)GT Garment bagsT GlovesT BaseballT BattingT BicycleE Dress (purchased)E GardenT GolfT HockeyE LeatherT RubberT SurgicalT TennisE WorkT GogglesE Graduation caps and gownsE Gym suits and uniformsHT Hard hatsE Hats and capsT Helmets (baseball, football, hockey, motorcycle,

sports)

E Hosiery and pantyhose, including support hosieryE Hunting vestsI-JT Ice skatesT In-line skatesE JacketsE JeansKT Key chainsT Knee padsLE Lab coatsE Leggings, tights, and leg warmersE LeotardsE LingerieT LuggageM-NT Makeup bagsE Martial arts attireO-PE Overshoes and rubber shoesT Pads (football, hockey, soccer, elbow, knee, shoulder)T Paint or dust masksE PantsT PatternsT Protective masks (athletic)E PursesRE Raincoats, rain hats, and ponchosT Rented clothing or footwear (e.g., uniforms, formal wear, and bowling shoes)T Repair of wearing apparelE RobesT Roller bladesT Roller skatesSE Safety clothingT Safety glassesE Safety shoesE Scout uniformsT Shaving kits and bagsE Shawls and wrapsT Shin guards and paddingE ShirtsE Shoe inserts and insolesE Shoes (including athletic)E Shoulder pads (e.g., dresses, jackets)T Shoulder pads (e.g., football, hockey, sports)E ShortsT Ski boots (snow)E Ski suits (snow)

T Skin diving suits
E Skirts
E Sleepwear (nightgowns and pajamas)
E Slippers
E Slips
E Socks

T Suitcases
E Suits, slacks, and jackets
T Sunglasses
E Suspenders
E Sweatbands
E Sweaters
T Swimming masks
E Swimsuits and trunks
T
E Ties (neckties, bow ties)
E Tuxedos (purchased)

U

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

V-W

E Vests
T Weight-lifting belts
T Wigs

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

T = Taxable, E = Exempt.

E Binders
T Books not otherwise exempt
E Cellophane (transparent) tape
E Colored pencils
E Compasses
E Composition books
E Computer disks (blank CDs only)
T Computer paper
E Construction paper
T Correction tape, fluid, or pens
E Crayons
E Erasers
E Folders
E Glue (stick and liquid)
E Highlighters
E Legal pads
E Lunch boxes
E Markers

T Masking tape
E Notebook filler paper
E Notebooks
E Paste
E Pencils, including mechanical and refills
E Pens, including felt, ballpoint, fountain, highlighters, and refills
E Poster board
E Poster paper
T Printer paper
E Protractors
E Rulers
E Scissors
E Staplers and staples (used to secure paper products)

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

E Electronic books
E Flash cards
E Interactive books
E Jigsaw puzzles
E Learning cards
E Matching games
E Memory games
E Puzzle books
E Search-and-find books
E Stacking or nesting blocks or sets
E Toys that teach reading or math skills

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

E Cables for computers
E Calculators
E Car adaptors for laptop computers
T Cases for electronic devices (including electronic reader covers)
T CDs and DVDs (music, voice, prerecorded items)
T Cellular telephones (including smart telephones)
E Central processing units (CPU)
E Compact disk drives
E Computer for noncommercial home or personal use
E Desktop
E Laptop
E Tablet
T Computer bags
E Computer batteries

- T Computer paper
- E Computer towers consisting of a central processing unit, random-access memory, and a storage drive
- T Computers designed and intended for recreation (games and toys)
- T Copy machines and copier ink and toner
- E Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
 - E Blank CDs
 - E Diskettes
 - E Flash drives
 - E Jump drives
 - E Memory cards
 - E Portable hard drives
 - E Storage drives
 - E Thumb drives
 - E Zip drives
- T Digital cameras
- T Digital media receivers
- E Docking stations (for computers)
- E Electronic book readers
- T Fax machines (stand-alone)
- T Furniture
- T Game controllers (joy sticks, nunchucks)
- T Game systems and consoles
- T Games and gaming software (not including electronically delivered software)
- E Hard drives
- E Headphones (including earbuds)
- E Ink cartridges (for computer printers)
- E Keyboards (for computers)
- E Mice (mouse devices)
- E Microphones (for computers)
- E Modems
- E Monitors (except devices that include a television tuner)
- E Motherboards
- T Music players or accessories
- E Personal digital assistant devices (except cellular telephones)
- E Port replicators
- E Printer cartridges
- E Printers (including “all-in-one” models)
- T Projectors
- E RAM - random access memory
- T Rented computers or computer-related accessories
- E Routers
- E Scanners
- T Smart telephones
- E Software (nonrecreational)
 - E Antivirus

- E Database
- E Educational
- E Financial
- E Word processing
- E Speakers (for computers)
- E Storage drives (for computers)
- T Surge protectors
- E Tablets
- T Tablet cases or covers
- T Televisions (including digital media receivers)
- T Video game consoles
- E Web cameras

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

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: The Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: September 30, 2025
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