

[REDACTED]

Mobile Homes, and Motor Vehicles), is to reflect paragraph 212.05(1)(a), F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provide that a nonresident purchaser of an aircraft or boat in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department, and to remove provisions rendered obsolete by the amendments. The purpose of the proposed amendments is also to incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provides that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the purpose of the proposed amendments is to remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), is to reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the forms used to administer this Program and in the sales and use tax returns and instructions. Also, the purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

SUMMARY: The proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), incorporate the provisions of subparagraph 212.05(1)(a)2., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and remove provisions rendered obsolete by the amendment. The proposed amendments to Rule 12A-1.007, F.A.C., also provide that a nonresident purchaser of a boat or aircraft in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department. A new suggested affidavit is provided to include the conditions that must be met for the purchase of a boat or aircraft in Florida by a nonresident purchaser for use outside Florida to be exempt from sales and use tax. For boats of five net tons of admeasurement or larger, the nonresident purchaser may apply to the selling dealer for a decal set issued by the Department to allow the boat to remain in Florida waters for 90 days after the date of purchase and for

DEPARTMENT OF REVENUE

Sales and Use Tax

- RULE NOS.: RULE TITLES:
- 12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles
- 12A-1.097 Public Use Forms
- 12A-1.110 Hope Scholarship Program

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats,

an extension decal set to allow the boat to remain in Florida waters for 180 days after the date of purchase. Provisions for the purchase of the decal sets from the Department and the selling dealer requirements regarding decal sets are included.

The proposed amendments to Rule 12A-1.007, F.A.C., also incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and provide that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the proposed amendments remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt. The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the amendments, adopted by reference, to the forms used to administer this Program and in the sales and use tax returns and instructions. Also, the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

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: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(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, 212.0601, 212.0606, 212.07(1), (2), (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), 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 215.26(2), (6), 215.26(2), 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), 681.104 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: January 14, 2025; 9:00 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-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (8) No change.

(9) Boats.

~~(a) Effective September 1, 1992:~~

(a)1. No sales or use tax is due on the sale in Florida this state of a new or used boat by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the boat when the conditions of subparagraph

212.05(1)(a)2., F.S., are met. Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker is considered the selling dealer for purposes of this paragraph, which meets all the following conditions:

a. The boat is of a class or type which would be required to be registered, licensed, titled, or documented in this state or by the United States Government; and,

b. The sale is by or through a registered dealer who is the holder of a valid dealer's certificate of registration issued by the Florida Department of Revenue. Where there is a listing broker for the seller and a broker for the purchaser, the purchaser's broker shall be considered the selling dealer for purposes of this paragraph; and,

c. The purchaser removes the boat from this state within 10 days after the date of purchase or, if the boat is repaired or altered, within 20 days after completion of the repairs or alterations; and,

d. The purchaser at the time of taking delivery of the boat is not a resident of the State of Florida and does not make his permanent place of abode in Florida; and,

e. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the boat will be used; and,

f. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

g. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,

h. The purchaser within 30 days of the boat's departure from Florida furnishes the Department proof of timely removal of the boat from Florida. The documentary proof of removal may be in the form of invoices for fuel, dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat and evidence its removal within the time period specified in subparagraph e.; and,

i. The purchaser within 90 days of the date of purchase provides the Department with written proof that the boat was licensed, registered, titled, or documented outside this state; and,

j. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing

for the exemption, that he will remove the boat from this state within the time limit set in this paragraph, that no use will be made of the boat in this state other than to move the boat expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the boat, and that the boat will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,

k. The seller provides to the Department within 30 days of the date of purchase a copy of the sales invoice, bill of sale and/or closing statement, and the original removal affidavit signed by the purchaser; and,

l. The seller maintains the sales invoice, bill of sale and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

**AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR
REMOVAL
FROM THE STATE OF FLORIDA BY A NONRESIDENT
PURCHASER**

I, the undersigned, hereby affirm that:

• I have read the Florida Department of Revenue subsection 12A 1.007(9), F.A.C., and Section 212.05, F.S.; and,

• I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,

• I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,

• I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

• I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.

I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.

I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel,

dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.

I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:

() Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

() Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)
 _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____
 _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number _____

Selling Dealer's Telephone Number () _____

Date of Sale _____ (Month) _____ (Day)
 _____ (Year)

DESCRIPTION OF BOAT

Make _____ Model _____ Year _____ Hull No. _____
 _____ () New () Used

Name of Vessel _____

State/Country Registration and/or Coast Guard Documentation Number _____

Sales Price _____ Trade In Allowance _____ Net Amount Paid _____

Under penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated are true to the best of my knowledge and belief.

 (Signature of Purchaser)

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1 2800, P.O. Box 6417, Tallahassee, Florida 32314 6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3.a. The nonresident purchaser of a boat of five net tons of admeasurement or larger may apply to the selling dealer for a decal set to allow the boat to remain in Florida for 90 days after the date of purchase as a qualifying boat. Boat dealers registered with the Department may purchase decal sets by submitting an Application/Order Form for Boat Decal Sets (Form DR-42, incorporated by reference in Rule 12A-1.097, F.A.C.) with

payment of \$20 per decal set to the Department. In the event the purchaser fails to provide to the Department documentation required under sub-subparagraphs h. and i. of subparagraph 1., the Department shall proceed against the purchaser for payment of the tax, penalty, and interest.

b. The nonresident purchaser of a qualifying boat may also apply to the selling dealer within 60 days after the date of purchase for an extension decal set for \$425.00, to allow the qualifying boat to remain in Florida for an additional 90 days. To obtain the extension decal set, the nonresident purchaser and the selling dealer must submit an Application for Extension of 90-Day Decal to 180 days (Form DR-42E, incorporated by reference in Rule 12A-1.097, F.A.C.) with payment to the Department. A qualifying boat displaying an extension decal before the original 90-day decal expires allows the qualifying boat to remain in Florida for a total of 180 days after the date of purchase. In the event the seller fails to maintain the records required under sub-subparagraphs j. and l. of subparagraph 1., the Department shall proceed against the seller for payment of the tax, penalty, and interest.

4. The selling dealer must provide to the Department within 30 days after the date of sale a copy of the sales invoice, bill of sale, closing statement, and the original affidavit signed by the purchaser. The selling dealer must maintain the sales invoice, bill of sale, or closing statement, and a copy of the affidavit signed by the purchaser for a period of at least five years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of a boat purchased in Florida may permit the boat to be returned to this state for repairs within 6 months from the date of departure without the boat being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the boat so long as he removes the boat from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel or dockage charges issued by out-of-state vendors or suppliers, which specifically identify the boat and which are dated within 20 days after completion of the repairs.

5. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR
 REMOVAL
 FROM THE STATE OF FLORIDA BY A NONRESIDENT
 PURCHASER

I, the undersigned, hereby affirm that:
 I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the boat identified below and (mark which of the following applies):

() I am not engaged in Florida in any employment, trade, business, or profession for which the identified boat will be used in Florida.

() I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

() I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat identified below for the following reason (mark which of the following applies):

() Boat will be removed by me or by my designated agent from Florida within 10 days after the date of purchase.

() Boat is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

() Boat is five net tons of admeasurement or larger and I plan to have the boat in Florida for a period up to 90 days after the date of purchase. The selling dealer has affixed a decal set issued by the Florida Department of Revenue authorizing the boat to remain in Florida up to 90 days after the date of purchase. I understand that the boat must be removed from Florida within the 90-day period authorized by the decal set. I understand that I may apply to the selling dealer for an extension decal that authorizes the boat to remain in Florida for an additional 90 days, but not more than a total of 180 days after the date of purchase. I understand the application for an extension decal must be submitted to the selling dealer within 60 days after the date of purchase of the boat and that the extension decal set cost \$425.

I attest that I will provide the following to the Florida Department of Revenue:

() Within 30 days after the date of removal of the identified boat from Florida, invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers or other documentary evidence which specifically identifies the boat, including the hull identification number, and its timely removal from Florida.

() Within 90 days after the date of removal of the identified boat from Florida, written proof that the boat was licensed, titled, registered, or documented outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, registration, or documentation of the boat outside Florida,

and, upon receipt, proof of license, title, registration, or documentation outside Florida.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)
_____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street)
_____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number _____

Selling Dealer's Telephone Number () _____

Date of Sale _____ (Month) _____ (Day)
_____ (Year)

DESCRIPTION OF BOAT

Make _____ Model _____ Year _____ Hull

Identification No. _____ () New () Used

Department of Revenue Decal Number (if issued)

Expiration Date _____

Department of Revenue Extension Decal Expiration Date (if issued) _____

Under penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated are true to the best of my knowledge and belief.

(Signature of Purchaser)

Selling dealers must:

§ Provide the original affidavit signed by the nonresident purchaser, a copy of the sales invoice, closing statement, and bill of sale to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.

Retain a copy of the signed affidavit for their records.

Provide the nonresident purchaser a copy of the signed affidavit.

For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for him, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which may establish Florida residency or domicile, but which are not alone conclusive, are ownership of a Florida residence, having Florida licenses (driver's license and/or other forms of licenses), or declaration of Florida residency on Federal or state tax returns.

6.a. In the event the nonresident purchaser fails to provide to the Department the documents required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph (9)(a)5., the Department will proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the boat. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue
General Tax Administration MS 1-2800
P.O. Box 6417
Tallahassee, Florida 32314-6417.

b. In the event the selling dealer fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph (9)(a)4., the Department will proceed against the seller for payment of the tax, penalty, and interest due on the sale of the boat.

7. For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for the person, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to establish Florida residency or domicile, but alone are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license or other forms of licenses), or declaration of Florida residency on federal or state tax returns.

8. Documents, as required in this paragraph to be provided to the Department, are to be mailed to:

Florida Department of Revenue
General Tax Administration MS 1-2800
P.O. Box 6417
Tallahassee, Florida 32314-6417.

(b) No change.

(c) The occasional or isolated sale of a boat of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government is taxable based upon the total selling price of the complete boat rig, which includes the boat and its motor, trailer, and accessories, if any. However, the tax applies only to the boat and trailer, if the seller separately describes each of the other components and separately itemizes the sales price of each component on the sales invoice and the sales invoice is sworn to before a notary. Inboard machinery used to propel or power a boat and accessories attached to a boat or trailer are taxable. Sales of components of a boat rig by a person registered or required to be registered as a dealer are taxable.

(d) through (e) No change.

(10) Aircraft.

(a)1. No sales or use tax is due on the sale in Florida of new or used aircraft by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the aircraft when in this state unless the selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft and the sale is made under the conditions of subparagraph 212.05(1)(a)2., F.S., are met specified in paragraph (b), (c), or (d). Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker is shall be considered the selling dealer for purposes of this subsection.

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department.

(b)1. Effective September 1, 1992, tax applies to all sales of aircraft in this state unless all the following conditions are met:

a. The selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft.

b. The purchaser at the time of taking delivery of the aircraft is a nonresident of the State of Florida and does not make his permanent place of abode in Florida; and,

c. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the aircraft will be used; and,

d. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

e. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,

f. The purchaser removes the aircraft from Florida within 10 days following the date of purchase or, if the aircraft is immediately placed in a registered repair facility, within 20 days following the completion of the repairs or alterations; and,

g. The purchaser within 30 days of the aircraft's departure from Florida furnishes the Department proof of timely removal

of the aircraft from Florida. The documentary proof of removal may be in the form of invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the aircraft, including the FAA registration number, and constitute evidence that the aircraft was removed from Florida within the time period specified in subparagraph 6.; and,

h. The purchaser, within 90 days of the date of purchase, provides the Department with written proof that the aircraft was licensed, registered, or documented outside this state; and,

i. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing for the exemption, that he will remove the aircraft from this state within the time limit set in this paragraph, that no use will be made of the aircraft in this state other than to move the aircraft expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the aircraft, and that the aircraft will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,

3.j. ~~The selling dealer must provide seller provides to the Department within 30 days after of the date of sale purchase a copy of the sales invoice, bill of sale, and/or closing statement, and the original removal affidavit signed by the purchaser. The selling dealer must maintain the sales invoice, bill of sale, closing statement, and a copy of the affidavit signed by the purchaser for a period of at least five years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.;~~ and,

k. ~~The seller maintains the sales invoice, bill of sale and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.~~

4.2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD
FOR REMOVAL FROM
THE STATE OF FLORIDA BY A THE NONRESIDENT
PURCHASER
AFFIDAVIT

I, the undersigned, hereby affirm that:

I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the aircraft identified below and (mark which of the following applies):

() I am not engaged in Florida in any employment, trade, business, or profession for which the identified aircraft will be used in Florida.

() I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

() I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft identified below for the following reason (mark which of the following applies):

() Aircraft will be removed by me or by my designated agent from Florida to a jurisdiction within the United States or one of its territories within 10 days after the date of purchase.

() Aircraft is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

() Aircraft will be registered in a foreign jurisdiction (any jurisdiction outside of the United States or any of its territories). The application for the aircraft's registration will be properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase. Aircraft will be removed from Florida to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority. Aircraft will be operated in Florida solely to remove the aircraft from Florida to a foreign jurisdiction.

I attest that I will provide the following to the Florida Department of Revenue:

() Within 30 days after the date of removal of the identified aircraft from Florida, invoices for fuel, tie-down or hangar charges, repairs, or other similar documentation issued by an out-of-state vendor or supplier which identifies the aircraft, including the Federal Aviation Administration (FAA) registration number or identification number issued by the civil airworthiness authority of a foreign jurisdiction, and its timely removal from Florida; and

() Within 90 days after the date of removal of the identified aircraft from Florida, written proof that the aircraft was licensed, titled, or registered outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, or registration of the aircraft outside Florida, and, upon receipt, proof of license, title, or registration outside Florida.

~~• I have read the Florida Department of Revenue subsection 12A 1.007(10), F.A.C., and Section 212.05, F.S.; and,
 • I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,
 • I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,
 • I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,
 • I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.~~

~~I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:~~

- ~~(-) Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.~~
- ~~(-) Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.~~

Name of Purchaser _____
 Purchaser's Permanent Address _____ (Street) _____
 (City) _____ (State/Country) _____
 Purchaser's Telephone Number () _____
 Name of Selling Dealer _____
 Address of Selling Dealer _____ (Street) _____
 (City) _____ (State) _____
 Selling Dealer's Florida Sales and Use Tax Registration Number _____
 Selling Dealer's Telephone No. () _____
 Date of Sale _____ (Month) _____ (Day) _____
 (Year) _____

DESCRIPTION OF AIRCRAFT
 Make _____ Model _____ Year _____ Serial No. _____
 _____ () New () Used
 Tail Number(s) _____

State/Country Registration and/or U.S. FAA Registration Number _____
 Sales Price _____ Trade-In Allowance _____ Net Amount Paid _____

Under penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated are true to the best of my knowledge and belief.

 (Signature of Purchaser)

Selling dealers must:

Provide the original affidavit signed by the nonresident purchaser, a copy of the sales invoice, closing statement, and bill of sale Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.

Retain a copy of the signed affidavit for their records.

Provide the nonresident purchaser a copy of the signed affidavit.

~~1st copy to be retained by the dealer and made part of the dealer's records.~~

~~2nd copy: Purchaser's copy.~~

5.3.a. In the event the nonresident purchaser fails to provide to the Department the documents documentation required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph (1)(a)4. sub-subparagraphs g. and h., the Department will shall proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the aircraft.

b. In the event the selling dealer seller fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph (1)(a)3. sub-subparagraphs i. and k., the Department will shall proceed against the seller for payment of the tax, penalty, and interest due on the purchase of the aircraft.

~~4. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of an aircraft purchased in Florida may permit the aircraft to be returned to this state for repairs within 6 months from the date of departure without the aircraft being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the aircraft so long as he removes the aircraft from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel, tie down, or hangar charges issued by out of state vendors or suppliers, which specifically identify the aircraft and which are dated within 20 days after completion of the repairs.~~

~~6.5. For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for the person him, whether or not owned by such~~

person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to ~~may~~ establish Florida residency or domicile, but ~~which are not~~ alone are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license ~~and~~ or other forms of licenses), or declaration of Florida residency on ~~f~~ Federal or state tax returns.

~~7.6.~~ Documents, as required in this paragraph to be provided to the Department, are to ~~shall~~ be mailed to the following address:

Florida Department of Revenue
 General Tax Administration MS 1-2800
 P.O. Box 6417
 Tallahassee, Florida 32314-6417.

(c)1. through (d)3. renumbered (b)1. through (c)3. No change.

(e) renumbered (d) No change.

(f)1. through (g)5. renumbered (e)1. through (f)5. No change.

(h) through (j) renumbered (g) through (i) No change.

(11) Mobile Homes.

(a) through (g) No change.

(h) The occasional or isolated sale of a mobile home, when such mobile home is tangible personal property within the meaning of this subsection, is taxable. The internal plumbing, heating, air conditioning, electrical systems, and attached fixtures, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture, are considered a part of the mobile home and are taxable when sold with the mobile home. However, tax does not apply to the occasional or isolated sale of carports, utility sheds, furniture, freezers, refrigerators, drapes, air conditioner compressor/condenser units located outside the mobile home, or other appurtenances which are sold in conjunction with the mobile home, provided the selling party to the occasional or isolated sale separately describes each appurtenance and separately itemizes the sales price of each appurtenance on the sales invoice ~~and the sales invoice is sworn to before a notary.~~ If the appurtenances are not separately described and the sales price of each appurtenance is not separately itemized ~~and the sales invoice is not notarized,~~ the total selling price is taxable. Sales of appurtenances by a person registered or required to be registered as a dealer are taxable.

(12) No change.

(13) Lease or Rental.

(a) No change.

(b) Commercial Motor Vehicles and Motor Vehicles Used by Businesses That Lease or Rent Motor Vehicles.

1. No change.

2. For purposes of this paragraph, the term "motor vehicle," as defined in Section 316.003, F.S., means a self-propelled vehicle not operated upon rails or guideway. The term does not include bicycles, electric bicycles, motorized scooters, electric personal assistive mobility devices, mobile carriers, personal delivery devices, swamp buggies, or mopeds. The lease or rental of a commercial motor vehicle to one lessee or renter for a period of 12 months or longer, and any renewals of such lease or rental, is exempt when:

a. ~~Sales or use tax is paid on the purchase price of the commercial motor vehicle by the lessor; and,~~

b. ~~The lease or rental of the commercial motor vehicle is an established business or part of an established business or the commercial motor vehicle is incidental or germane to such business.~~

3. The lease or rental of a motor vehicle used primarily in the trade or established business of the lessee or renter, or a commercial motor vehicle, and any renewals of such lease or rental, is exempt when: A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida.

a. The lease or rental is to one lessee or renter for a period of 12 months or longer;

b. Sales or use tax is paid on the purchase price of the commercial motor vehicle or motor vehicle by the lessor; and,

c. The lease or rental of the commercial motor vehicle or motor vehicle is an established business or part of an established business, or incidental or germane to such business.

4. A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle or motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle or motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United

States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida. ~~The lease or rental of the same commercial motor vehicle to any other lessee or renter is subject to tax.~~

5. The lease or rental of the same commercial motor vehicle or motor vehicle to any other lessee or renter is subject to tax.

(c) No change.

(d) Motor Vehicle Leased or Rented for 12 Months or Longer.

1. Except for commercial motor vehicles and motor vehicles, as provided in paragraph (b), t~~The lease or rental of a motor vehicle registered in Florida for a period of 12 months or longer is subject to tax.~~

2. through 4. No change.

(e) through (f) No change.

(14) through (28) No change.

Cross-Reference: Rules 12A-1.037, 12A-1.064, and 12A-1.066, F.A.C.

Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21, _____.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (3) No change.		
(4)(a) DR-7	Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41378)	<u>XX/XX</u> 01/20
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 46257)	<u>XX/XX</u> 6/24
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41378)	<u>XX/XX</u> 01/20
(5)(a) DR-15	Sales and Use Tax Return	<u>XX/XX</u> 01/20

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41380)	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 46259)	<u>XX/XX</u> 06/24
(c) through (f) No change.		
(6) through (9) No change.		
(10)(a) DR-42	Application/Order Form for Boat Decal Sets (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	<u>07/24</u>
(b) DR-42E	Application for Extension of 90-Day Decal to 180 Days (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	<u>07/24</u>
(10) through (15) renumbered (11) through (16) No change.		
(17)(46) DR-1214	Application for Temporary Tax Exemption Permit (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 06374)	<u>XX/XX</u> 01/16
(17) through (19) renumbered (18) through (20) No change.		
(21)(20) DR-1214DC P	Application for Data Center Property Temporary Tax Exemption Certificate (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 09254)	<u>XX/XX</u> 04/18
(21) renumbered (22) No change.		
(23)(22)(a) DR-HS1	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Contribution Election (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41206)	<u>XX/XX</u> 10/19
(b) DR-HS2	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Dealer Contribution Collection Report (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41207)	<u>XX/XX</u> 10/19
(c) DR-HS3	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization	<u>XX/XX</u> 10/19

(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 41208)

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(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, _____.

12A-1.110 Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Hope Scholarship Program.

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

(a) “Eligible contribution” or “contribution” means a monetary contribution, as defined in Section 212.1832, F.S., from a person purchasing a motor vehicle from a dealer, or registering a motor vehicle purchased from someone other than a dealer, to an eligible nonprofit scholarship-funding organization to be used as provided under the Florida Tax Credit Hope Scholarship Program established under Section 1002.395, F.S.

~~(b) “Department” means the Florida Department of Revenue.~~

~~(b)(e)~~ “Eligible nonprofit scholarship-funding organization” or “organization” has the same meaning as provided in Section 1002.395(2) 4002.40(2)(e), F.S.

~~(c)(d)~~ “Motor vehicle” has the same meaning as provided in Section 320.01(1)(a) 4002.40(2)(e), F.S., but does not include a heavy truck, truck tractor, trailer, or motorcycle.

~~(d)(e)~~ “Program” means the Florida Tax Credit Hope Scholarship Program related to the motor vehicles sales tax credit under Section 212.1832, F.S. under Section 1002.40, F.S.

(2) Contributing to the Program.

(a) Any person, including persons who are not Florida residents, purchasing a motor vehicle from a dealer or registering a motor vehicle purchased from someone other than a dealer may designate the lesser of \$105 or the amount of state sales tax due to the Program. An eligible contribution must be

accompanied by Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contribution Election (Form DR-HS1, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) through (d) No change.

(3) Reporting contributions.

(a) Dealers, designated agents, and private tag agents who receive contributions must remit those contributions to the applicable organization. Contributions must be reported to both the organization and the Department using Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report (Form DR-HS2, incorporated by reference in Rule 12A-1.097, F.A.C.) no later than the date returns filed under Section 212.11, F.S., are due for the period in which the contributions are received. The fastest and easiest way to submit the Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report to the Department is online at www.floridarevenue.com/taxes/sfo. Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

(b) No change.

(c) Any dealer, designated agent, or private tag agent required to file Form DR-HS2 who fails to do so may be subject to penalty as prescribed by Section 212.1832(3)(f) 4002.40(13)(e), F.S. A dealer, designated agent, or private tag agent may also be subject to penalty if it is later discovered that contributions were received but not reported, even if such contributions were paid over to an organization.

(d) No change.

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

(a) Each organization is required to report to the Department the contributions received during each calendar month using Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-HS3, incorporated by reference in Rule 12A-1.097, F.A.C.). The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20th.

(b) The fastest and easiest way to complete the Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization is online at www.floridarevenue.com/taxes/sfo. Organizations, Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

Rulemaking Authority 213.06(1) ~~4002.40(16)~~ FS. Law Implemented 212.05, 212.1832, ~~4002.40(13)~~ FS. History—New 10-28-19_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

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