

212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16), FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS.

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 11, 2024, at 09:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1-1221, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/5594820273752793945>.

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

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

- (a) through (b) No change.

Form Number	Title	Effective Date
(2)(a) through (g)	No change.	
(h) DR-1TEAM	<u>Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	01/24
(3) through (24)	No change.	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), (19)(b), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, XX-XX-XX.

12A-1.116 Florida Farm Tax Exempt Agricultural Materials Card.

(1) For purposes of this rule, a “qualified farmer” means a farmer, as defined in section 212.02(28), F.S., whose property has been classified as agricultural pursuant to section 193.461, F.S., or who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services pursuant to section 403.067(7)(c)2., F.S., on property the farmer owns or leases.

(2)(a) Any qualified farmer in Florida desiring to obtain a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card, hereafter referred to as “TEAM Card,” must complete the Application for Florida Farm Tax Exempt Agricultural Materials (TEAM) Card (Form DR-1TEAM, incorporated by reference in Rule 12A-1.097, F.A.C.). The applicant farmer must indicate whether they qualify as a farmer who owns real property classified as agricultural pursuant to section 193.461, F.S., or they qualify as a farmer who has enrolled in and

implemented best management practices adopted by the Department of Agriculture and Consumer Services pursuant to section 403.067(7)(c)2., F.S., on land owned or leased by the farmer.

(b) The Department of Agriculture and Consumer Services will issue a TEAM Card to applicants approved by the Department of Revenue.

(c) The TEAM Card will be valid for five years from the date of issuance.

(3)(a) A farmer that holds a valid TEAM card may present the card to a selling dealer to purchase items exempt from sales tax pursuant to applicable sales tax exemptions provided in section 212.08, F.S. A farmer may present the TEAM Card to a selling dealer instead of a certificate or affidavit otherwise required by Chapter 212, F.S.

(b) The selling dealer or lessor is only required to obtain one copy of the farmer’s TEAM Card to make tax exempt sales to the farmer during the effective period indicated on the TEAM Card. A selling dealer or lessor who accepts the TEAM Card in good faith will not be held liable for any tax due on sales made to the farmer during the effective period indicated on the TEAM Card. The selling dealer or lessor must maintain a copy of the TEAM Card in its books and records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c) Instead of maintaining a copy of the TEAM Card as provided in paragraph (b), a selling dealer or lessor may document the exempt sale by requesting a transaction authorization number issued by the Department. A transaction authorization number is valid for a single transaction only.

1. A “transaction authorization number” must be obtained by the selling dealer prior to or at the point-of-sale:

- a. By using the Department’s online Certificate Verification System at floridarevenue.com/taxes/certificates; or
- b. By calling the Department’s automated nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department’s online Certificate Verification System, the dealer may key up to five (5) purchaser’s TEAM Card numbers into the system. When using the Department’s automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser’s TEAM Card number. Each system will either issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid TEAM Card. Persons with hearing or speech impairments may call the Florida Relay Service by dialing 7-1-1, 1(800)955-8770 (Voice), or 1(800)955-8771 (TTY).

3. A transaction authorization number is not valid to exempt subsequent purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction authorization number for each and every transaction.

4. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer.

(d)1. Vendor authorization number for regular customers – valid for the effective period indicated on the TEAM card. Instead of obtaining a copy of the TEAM Card or a Transaction Authorization Number from the Department for each sale to the farmer, the selling dealer may obtain a Vendor Authorization Number for that farmer. This option is available to selling dealers throughout the calendar year without limitation.

2. The “vendor authorization number” is a customer-specific authorization number that will be valid for all sales made to a qualifying farmer during the effective period indicated on the TEAM Card.

3. The Department’s online Certificate Verification System allows the user to verify up to five TEAM Card numbers and to obtain a transaction authorization number for single sales made to each exempt farmer at once. The system also allows the user to upload a batch file of up to 50,000 accounts or 10 MB for verification of TEAM card numbers and, 24 hours later, retrieve the file containing the vendor authorization numbers for all sales made to a qualifying farmer during the effective period indicated on the TEAM Card.

Rulemaking Authority 212.08(19), 213.06(1) FS. Law Implemented 95.091(3), 212.02(28), 212.08(19), 212.13(2) FS. History—New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Brinton Hevey

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 19, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 19, 2023

[REDACTED]