

Section I Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Sales and Use Tax

- RULE NO.: RULE TITLE:
 12A-1.070 Leases and Licenses of Real Property;
 Storage of Boats and Aircraft
 12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.070 (Leases and Licenses of Real Property; Storage of Boats and Aircraft), F.A.C., is to reflect the decrease of the state sales tax rate from 4.5 % to 2.0%, effective June 1, 2024, on the rental, lease, or license to use, occupy, or enter upon any real property (commercial rental) as provided in ss. 13 and 14, Ch. 2021-2, L.O.F., and to provide grammatical changes to simplify the rule. The purpose of the proposed amendments to Rule 12A-1.097 (Public Use Forms), F.A.C., is to incorporate, by reference, updates to Form DR-15N (instructions to Form DR-15), Form DR-15EZN (instructions to Form DR-15EZ), and Form DR-7N (instructions to consolidated filing) to reflect the decrease in the state sales tax rate on commercial rental.

SUBJECT AREA TO BE ADDRESSED: The proposed amendments that update the state sales tax rate from 4.5% to 2.0% on commercial rental.

RULEMAKING AUTHORITY: 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), 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: 125.0108, 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., ss. 13 and 14, Ch. 2021-2, L.O.F.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 2, 2024; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. 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/8688903171703955547>)

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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:
 Published on the Department's website at floridarevenue.com/rules.

[REDACTED]