

[REDACTED]

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.0092	Detective, Burglar Protection, and Other Protection Services
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes
12A-1.097	Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.0092, F.A.C., is to incorporate the exemption in s. 212.08(7)(uuu), F.S., for the sale of private investigations services by a small private investigative agency to a client created by s. 24, Ch. 2023-157, L.O.F. A small private investigative agency means a private investigator who employs three or fewer full-time or part-time employees, including leased employees, who, during the previous calendar year, performed private investigation services otherwise taxable in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

The purpose of the proposed amendments to Rule 12A-1.020, F.A.C., to incorporate the exemption in s. 212.08(7)(sss), F.S., for oral hygiene products created by s. 24, Ch. 2023-157, L.O.F. The purpose of the proposed amendments to Rule 12A-1.087, F.A.C., is to provide for the exemption in s. 212.08(5)(a), F.S., on materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands, as created by s. 24 of Ch. 2023-157, L.O.F.

The proposed amendments to Rule 12A-1.097, F.A.C., incorporate legislative changes regarding the exemption for oral hygiene products in s. 212.08(7)(sss), F.S., and the exemption for diapers and incontinence products for human use in s. 212.08(7)(rrr), F.S., in Form DR-46NT, Nontaxable Medical and General Grocery List.

SUBJECT AREA TO BE ADDRESSED: The subject area to be addressed includes the exemption for the sale of private

investigations services by a small private investigative agency to a client, the exemption for the purchase of oral hygiene products, the exemption for diapers and incontinence products for human use, and the exemption for materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle, as provided in s. 24, Ch. 2023-17, L.O.F.

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(2)(a), (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: 125.0104, 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(14)(e), (30), (31), (32), 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), (6), (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), 465.187, 1002.40(13) FS., s. 24, Ch. 2023-17, 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: July 18, 2023, 02:00 p.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/8023483126142956121>.

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

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