

[REDACTED]

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

**RULE NOS.: RULE TITLES:**

- 12A-1.005 Admissions
- 12A-1.059 Fuels
- 12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-1.005 (Admissions) is to amend exemptions from tax for admissions to certain professional or collegiate sporting events, as provided by section 19 of Chapter 2022-97, L.O.F. The purpose of proposed amendments to Rule 12A-1.059 (Fuel) is to incorporate the exemption from tax for hydrogen used in the manufacturing, processing, compounding, or production of tangible personal property for sale, as provided in section 23 of Chapter 2022-97. The purpose of the proposed amendments to Rule 12A-1.087 (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes) is to incorporate changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation, as well as the exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production, as provided in section 23 of Chapter 2022-97, L.O.F.

**SUBJECT AREA TO BE ADDRESSED:** This rulemaking addresses amendments to the exemptions from tax for admission to certain professional or collegiate sporting events; to incorporate the exemption from tax for hydrogen used in the manufacturing, processing, compounding, or production of tangible personal property for sale; and, the amendments to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation; as well as, the exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production.

**RULEMAKING AUTHORITY:** 212.04(4), 212.17(6), 212.18(2), 213.06(1) FS.

**LAW IMPLEMENTED:** 206.86(4), 212.02(1), (14)(c), (30), (31), (32), 212.04, 212.05, 212.0501, 212.06(1), (3), 212.08(3), (4), (5) (a), (e), (6), (7)(b),(j), (gg), (jjj), (8), 212.085, 616.260 FS., ss.19, 23, ch. 2022-97 LOF 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 27, 2022, 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building Two, Room 1250, Tallahassee, Florida 32399. Anyone wishing to attend the workshop remotely may register at [<https://attendee.gotowebinar.com/register/7837611777211928077>]

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](http://floridarevenue.com/rules).