



The purpose of the draft amendments to Rule 12A-1.005, F.A.C., (Admissions), is to reflect the exemptions for admissions to the National Association for Stock Car Auto Racing (NASCAR) Cup Series Championship Race, when held at the Homestead-Miami Speedway and for admissions to state parks, including annual entrance passes, as provided by s. 38, Ch. 2025-208, L.O.F.

The purpose of the draft amendments to Rule 12A-1.037, F.A.C. (Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services) and Rule 12A-1.0371, F.A.C., (Sales of Coins, Currency, or Bullion), is to provide that the sale of gold, silver, and platinum bullion, or any combination thereof, in a single transaction, is exempt, as provided by section 46, Ch. 2025-208, L.O.F., and to remove obsolete provisions.

The purpose of the draft amendments to Rule 12A-1.039, F.A.C. (Sales for Resale), is to update the information on how to obtain copies of forms from the Department.

Section 37, Chapter 2025-208, L.O.F., repeals the state sales tax for leases of real property, effective October 1, 2025. The purpose of the draft repeal of Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), and to Rules 12A-1.008, 1.010, 1.037, 1.038, 1.039, 1.044, 1.056, 1.060, 1.061, 1.072, 1.073, 1.085, 1.091, and 1.0911, F.A.C., is to reflect the repeal of the tax.

The purpose of the draft amendments to Rule 12A-1.097, F.A.C., (Public Use Forms), is to adopt, by reference, revisions to forms currently used to administer sales and use tax to reflect the repeal of the tax on leases of real property, to adopt form DR-231, Certificate of Exemption for Entertainment Industry Qualified Production Company, and to update the information on how to obtain copies of forms from the Department.

The purpose of the draft amendments to Rule 12A-1.108, F.A.C. (Exemption for Data Center Property), is to reflect the update of the critical IT load to 100 megawatts or higher dedicated to each individual owner or tenant within a qualified tax-exempt data center as provided in section 46, Chapter 2025-208, L.O.F.

The purpose of the draft amendments to 12A-1.109, F.A.C. (Tax Credit Scholarship Program for Commercial Rental Property), to reflect the dates that an eligible business may make contributions and claim credits and the procedures for obtaining refunds of unclaimed credits for contributions made by eligible businesses, as provided by section 49, Ch. 2025-208, L.O.F.

The purpose of draft new Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), is to administer the annual back-to-school sales tax holiday period during the month of August for certain exemptions for the sales of clothing, wallets, or bags having a selling price of \$100 or less per item, sales of school supplies having a selling price of \$50 or less per item,

sales of learning aids and jigsaw puzzles having a sales price of \$30 or less, and personal computers and personal computer-related accessories purchased for noncommercial home or personal use having a sales price of \$1,500 or less. The exemption does not apply to sales within a theme park or entertainment complex, as defined in section 509.013(9), F.S., or within a public lodging establishment, as defined in section 509.013(4), F.S., or within an airport, as defined in section 330.27(2), F.S. The draft rule describes the items included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, articles normally sold as a unit, buy one and get one free or for a reduced price, remote sales, shipping and handling charges, layaway sales, rain checks, returns, exchanges, coupons, discounts, and rebates, repairs or alterations, gift cards, rentals of items, and merchant's license fees. The draft rule also provides a list of items and their taxable status during the sales tax holiday period for clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories, as provided by section 45, Ch. 2025-208, L.O.F.

**SUBJECT AREA TO BE ADDRESSED:** The exemption for partially sighted persons, the tax exempt admissions for certain NASCAR championship races and admissions to state parks, the exemption for gold, silver, and platinum bullion, the repeal of the tax on real property leases, the exemption for data centers, the exemptions during the annual back-to-school sales tax holiday.

**RULEMAKING AUTHORITY:** 125.0104(3)(k), 125.0108(2)(e), 201.11, 212.0305(3)(f), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b),(3)(a), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 202.22(6), 202.26(3), 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:** 95.091(3), 92.525(1)(b), 95.091(3), 119.071(5), 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, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0506(4), (11), 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.0598, 212.06, 212.0606, 212.07(1), (2), (3), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11, 212.12(1), (2), (3), (4), (5), (7), (9), (12), (13), 212.13(2), (5)(c), (d), 212.14(2), (4), (5), 212.15(1), 212.16(1), (2), 212.17(1), 212.18(2), (3)(a), 212.183, 212.1832, 212.186, 212.21(2), 213.012(2), 213.053(10), 213.235, 213.255(2), (3), 213.29, 213.35 213.37, 213.755, 213.756, 215.26 219.07, 288.1258, 290.00677, 365.172(9), 373.41492, 376.70, 376.75, 403.718, 403.7185, 443.131, 443.1315, 443.1316, 443.171(2), 681.117 FS., ss. 37, 38, 40, 45, 46, 49, Ch. 2025-208 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: Thursday, August 14, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.

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, Office of Technical Assistance, 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.

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