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DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: **RULE TITLES:**
12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles
12A-1.097 Public Use Forms
12A-1.110 Hope Scholarship Program

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), is to reflect the amendments to paragraph 212.05(1)(a), F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provide that a nonresident purchaser of an aircraft or boat in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department, and removes provisions rendered obsolete by the amendments. The purpose of the draft amendments is also to incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provides that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the purpose of the draft amendments is to remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt.

The purpose of the draft amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), is to reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the forms used to administer this Program and in the sales and use tax returns and instructions. Also, the purpose of the draft amendments to Rule 12A-1.097 is to amend two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement in accordance with other departmental forms.

SUBJECT AREA TO BE ADDRESSED: Draft changes to reflect amendments to the exemption for aircraft and boats sold in Florida to nonresident purchasers, the taxation of motor vehicles purchased by a leasing company that will be rented or leased for 12 months or longer, the removal of the requirement for invoices to occasional or isolated sales of boat rigs and

mobile home appurtenances to be tax exempt, and the merger of the Hope Scholarship Program with the Florida Tax Credit Scholarship Program. Also, draft changes to two applications for temporary tax exemption certificates to include a sworn statement.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 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(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, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0601, 212.0606, 212.07(1), (2), (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), 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 215.26(2), (6), 215.26(2), 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), 681.104, 1002.40(13) FS., s. 28, Ch. 2024-158, s. 1, Ch. 2024-163, 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: August 15, 2024, 2:00 P.M.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, 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 32399-7443, 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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