

**DEPARTMENT OF REVENUE****Sales and Use Tax****RULE NOS.: RULE TITLES:**

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| 12A-1.113 | Exemption for Children's Diapers; Baby and Toddler Clothing, Apparel, and Shoes During the Period of July 1, 2022, through June 30, 2023                   |
| 12A-1.114 | Exemption for Impact-Resistant Windows, Impact-Resistant Doors, and Impact-Resistant Garage Doors During the Period of July 1, 2022, through June 30, 2024 |
| 12A-1.115 | Exemption for ENERGY STAR Appliances During the Period of July 1, 2022, through June 30, 2023.   |

**PURPOSE AND EFFECT:** The purpose of creating Rule 12A-1.113, F.A.C., Exemption for Children's Diapers; Baby and Toddler Clothing, Apparel, and Shoes During the Period of July 1, 2022, through June 30, 2023, is to incorporate the provisions of sections 50 and 51, Chapter 2022-97, L.O.F., which provide temporary sales and use tax exemptions for retail sales of children's diapers, and baby and toddler clothing, apparel, and shoes, made during the period of July 1, 2022, through June 30, 2023.

The purpose of creating Rule 12A-1.114, F.A.C., Exemption for Impact-Resistant Windows, Impact-Resistant Doors, and Impact-Resistant Garage Doors During the Period of July 1, 2022, through June 30, 2024, is to incorporate the provisions of section 52, Chapter 2022-97, L.O.F., which provides a temporary sales and use tax exemption for retail sales of impact-resistant windows, doors, and garage doors made during the period of July 1, 2022, through June 30, 2024.

The purpose of creating Rule 12A-1.115, F.A.C., Exemption for ENERGY STAR Appliances During the Period of July 1, 2022, through June 30, 2023, is to incorporate the provisions of section 49, Chapter 2022-97, L.O.F., which provides a temporary sales and use tax exemption for retail sales of new ENERGY STAR appliances for noncommercial use made during the period of July 1, 2022, through June 30, 2023.

**SUBJECT AREA TO BE ADDRESSED:** The temporary tax exemption periods for ENERGY STAR appliances; children's diapers; baby and toddler clothing, apparel, and shoes; and impact-resistant windows, doors, and garage doors.

**RULEMAKING AUTHORITY:** 213.06(1), F.S.

**LAW IMPLEMENTED:** Sections 49, 50, 51, 52, Chapter 2022-97, 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: January 12, 2023, 10:00 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/6207307615135164943>

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](mailto: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).

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