

12A-1.001 Specific Exemptions.

(1) Art sold to or used by an educational institution.

(a) A "work of art," as defined in Section 212.08(7)(cc)8., F.S., is exempt from sales and use tax if the work of art is sold to or used by an educational institution, as defined in Section 212.08(7)(cc)8., F.S., or if it is purchased in Florida or imported into Florida within six months from the date of purchase by any person exclusively for the purpose of being donated to, or being loaned to and made available for display by, an educational institution. A work of art is presumed to have been purchased in or imported into this state exclusively for loan to an educational institution if it is so loaned or placed in storage in preparation for such a loan within 90 days after purchase or importation, whichever is later. A work of art will not be deemed to be "in storage" for purposes of this subsection if it is displayed at any place other than an educational institution.

(b) The purchaser or his authorized agent must: (1) complete an affidavit documenting entitlement to the exemption provided in Section 212.08(7)(cc), F.S., (2) present the affidavit to the seller of the work of art, and (3) forward a copy of the affidavit to the Department of Revenue when it is presented to the vendor. A purchaser may authorize his or her agent to execute such affidavit by a documented Power of Attorney and Declaration of Representative filed with the Department. The Department prescribes Form DR-835, Power of Attorney and Declaration of Representative (incorporated by reference in Rule 12-6.0015, F.A.C.), as the form to be used for such purposes.

(c) The following is a suggested format of the affidavit to be provided by the purchaser or the authorized agent to the vendor of the work of art:

**AFFIDAVIT FOR EXEMPTION OF A WORK
OF ART TO BE DONATED OR LOANED TO
AN EDUCATIONAL INSTITUTION**

I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, purchased in Florida or imported into Florida exclusively for the purpose of being (check one)

donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

loaned to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

If a donation, title to the work(s) of art is being or will be transferred to the educational institution, and at the time of transfer, I will submit to the Department an affidavit evidencing the transfer of title.

If a loan:

- The work(s) of art will be loaned to the educational institution or placed in storage in preparation for loan within 90 days after it was purchased in or imported into Florida. If placed in storage, it will not be displayed until such time as it is delivered to an educational institution.
- I have entered into a written agreement with the educational institution providing for a loan of the work(s) of art and making the work(s) of art available to the educational institution for display for a term of not less than 10 years, or will do so before the transfer of possession of the work(s) of art to the educational institution occurs. A copy of the loan agreement will be provided to the Florida Department of Revenue at the time that the agreement is executed.
- I understand that the exemption provided in Section 212.08(7)(cc), F.S., is allowed during the period of time in which the work(s) of art is in the possession of the educational institution.
- I understand that tax based upon the sales price as stated below will become due and payable at the time the provisions of Section 212.08(7)(cc), F.S., are no longer met, and the statute of limitations as provided in Section 95.091, F.S., will begin to run at that time. However, if I donate the work(s) of art to an educational institution after the loan ceases, no tax be due.
- A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the seller of the work(s) of art.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)

_____ (City) _____ (State)

Name of Seller _____

Seller's Permanent Address _____ (Street)

_____ (City) _____ (State)

DESCRIPTION OF WORK(S) OF ART _____

Sales Price _____ Date of Sale _____
Name of Educational Institution _____
Institution's Address _____ (Street)

(City) _____ (State)
Educational Institution's Florida Consumer's Certificate of Exemption Number _____

Under penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated in it are true to the best of my knowledge and belief.

(Signature of Purchaser or Authorized Agent)

Original to be retained by the seller and made part of the seller's records.

1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Purchaser's copy.

(d) The following is a suggested format of an affidavit of transfer of title to be provided by the purchaser or the authorized agent to the educational institution, as defined in Section 212.08(7)(cc)8., F.S., upon donation of a work of art to that institution:

AFFIDAVIT TRANSFERRING TITLE OF A WORK
OF ART TO AN EDUCATIONAL INSTITUTION

I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, purchased in Florida or imported into Florida for the exclusive purpose of being donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S. A copy of the affidavit provided to the vendor of the work(s) of art at the time of purchase is attached.

Title to the work(s) of art has been, or is being, transferred to the educational institution, effective _____ (date; no later than the date of this affidavit). Copies of any other documents evidencing the transfer of title to the educational institution are attached to this affidavit and are being forwarded to the Florida Department of Revenue with the affidavit.

A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the educational institution.

Name of Transferor _____
Transferor's Permanent Address _____ (Street)

(City) _____ (State)

DESCRIPTION OF WORK(S) OF ART _____

Date Purchased _____
Name and Address of Person from Whom Purchased _____

Name of Educational Institution _____
Institution's Address _____ (Street)

(City) _____ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number _____

Under penalties of perjury, I declare that I have read the foregoing affidavit, including all attachments, and the facts stated in it are true to the best of my knowledge and belief.

(Signature of Transferor)

Original to be retained by the educational institution and made part of that institution's records.

1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Donor's copy.

(e) The exemption provided to the purchaser of a work of art loaned to an educational institution is not terminated if the educational institution, loans the work of art to another educational institution(s) and the physical custody of such work of art is returned to the lending educational institution at the termination of the loan agreement(s). Any educational institution which transfers possession of a work of art that is exempt under this subsection to other educational institutions is required to notify the Department within 60 days of such transfers. The notification must include a description of the work of art, the name and address of the purchaser who loaned it, the names and addresses of each of the educational institutions receiving the work of art for display, and the time periods that the work of art will be displayed at each identified educational institution.

(f) Any educational institution in this state that has received from a purchaser a work of art that is exempt under this subsection is required to notify the Department within 60 days that it has received the work of art. The notification to the Department must include a description of the work of art, the name and address of the purchaser who loaned it, and the date on which the transfer of possession occurred.

(g) Any educational institution which displays a work of art received on loan that is exempt under Section 212.08(7)(cc), F.S., is required to maintain any written agreements, notifications, affidavits, and any other documentation which substantiates the educational institution's right to display the work of art until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S., and such documentation shall be made available to the Department upon request.

(h) Any educational institution that transfers from its possession a work of art received on loan that is exempt under Section 212.08(7)(cc), F.S., is required to notify the Department within 60 days after the transfer, except for transfers which do not terminate the exemption provided in Section 212.08(7)(cc), F.S., for purposes such as storage, repairs, conservation and restoration, authentication, insurance examination, valuation, appraisal, research, photography and reproduction, or fumigation during which the work of art is not displayed and the educational institution maintains documentation to substantiate that such transfers do not constitute a transfer of possession for purposes of display of such work of art. The notification to the Department must include a description of the work of art, the name and address of the purchaser who loaned it, the name and address of to whom the work of art is transferred, and the date on which the transfer of possession occurred.

(i) Documents and notifications required to be provided to the Department should be mailed to the following address:

Florida Department of Revenue
General Tax Administration MS 1-2800
P.O. Box 6417
Tallahassee, Florida 32314-6417

(2) Service transactions.

(a)1. An interior decorator's so-called fee is taxable as a part of the selling price under Section 212.02(16), F.S., or as a part of the cost price under Section 212.02(4), F.S., and cannot be exempted as a professional or personal service charge when the transaction involves the sale of tangible personal property. This is true when the so-called fee is paid in the form of a trade discount, as is the case when a supplier grants the decorator a trade discount and the decorator in turn bills the client for the full list price. The decorator fee is also taxable when it appears as an amount added to the decorator's cost when billed to the client for tangible personal property on a cost plus basis.

2. If the decorator's fee is solely for designing the interior and exterior decorative scheme or for advising his clients and recommending colors, paints, wallpaper, fabrics, brands, sources of supply, etc., and there is no sale of tangible personal property involved, then such fee would be exempt as a professional or personal service transaction.

3. In some instances, the decorator may receive a fixed sum, which is not in any way contingent upon the sale of tangible personal property, as a so-called decorator fee. Then, in other completely unrelated transactions, he may sell tangible personal property to the same client. In such cases the decorator's fee cannot be considered as a part of the selling price of the property sold because there is no connection between the transactions.

4. If the decorator's client reimburses the decorator for the payroll cost of personnel on the decorator's payroll assigned to a specific project, the duties performed by such employees will determine whether or not this item is taxable. For example, if these employees were engaged in painting murals on walls, etc., the charge made for their services is exempt, whereas, if these employees

fabricate tangible personal property such as making bedspreads or draperies then the charge for their labor is taxable.

(b) When an architect or engineer furnishes his client or customer with a scale, working, or other model, the total amount he charges his customer therefor is taxable. This constitutes the sale of tangible personal property and is not exempt as an inconsequential element of a personal service transaction.

(c) The taking of dictation or the video recording by a public stenographer are exempt as professional services. Charges for attendance and the stenographic or videotape recordings of proceedings at a trial, hearing, conference, or similar function by a court reporter are exempt as professional services. Charges made by court reporters for transcripts or videotapes of proceedings are exempt as professional services when furnished to parties to the proceedings. Charges for transcripts or videotapes to third persons who are not parties to the proceedings for which the reporter was engaged are taxable.

(3) Guide dogs for the blind.

(a) A blind person who holds a Consumer's Certificate of Exemption for the Blind (Form DR-152) issued by the Department may purchase or rent a guide dog and purchase food or other items for the guide dog without payment of the tax at the time of purchase. The holder of the certificate is required to provide the certificate to the selling dealer at the time of purchase or lease. The selling dealer is required to record the name, address, and identification card number of the certificate holder on the invoice or other written evidence of the sale.

(b) Any person who holds an identification card, as provided in Section 413.091, F.S., issued by the Department of Education may apply to the Department to obtain a Consumer's Certificate of Exemption for the Blind (Form DR-152). The application submitted to the Department must be signed by the applicant and contain the applicant's name, address, and number of the identification card issued pursuant to Section 413.091, F.S. This information may be submitted to the Department on Form DR-151, Blind Person's Application for Certificate of Exemption.

(4) FLAGS. The sale of the United States flag or the official state flag of Florida is exempt. The sale of a kit as a unit which includes the flag of the United States or the official flag of Florida and related accessories, such as a mounting bracket, a standard, a halyard, and instructions on the display of the flag is also exempt. The sale of any accessories, when not sold as a part of a kit containing a flag, is taxable.

(5) Resource recovery equipment or machinery.

(a) Resource recovery equipment or machinery used in a facility owned and operated exclusively by or on behalf of any county or municipality is exempt. To qualify for exemption, the resource recovery equipment or machinery must:

1. Be certified as resource recovery equipment or machinery by the Department of Environmental Protection under Section 403.715, F.S., and Rule Chapter 62-704, F.A.C., Certification of Resource Recovery Equipment; and,
2. Be owned or operated exclusively by or on behalf of a county or municipality.

(b) To obtain certification of the resource recovery equipment or machinery, application must be made to the Department of Environmental Protection. The Department of Environmental Protection will issue a final examination and certification for qualifying resource recovery equipment or machinery after the equipment or machinery is installed and operational. Prior to the purchase and installation of qualifying resource recovery equipment or machinery, a preliminary examination report may be obtained from the Department of Environmental Protection. Persons who obtain a preliminary examination report must also obtain a final examination and certification after the equipment or machinery is installed and operational. Copies of preliminary examination reports and final examination and certifications issued by the Department of Environmental Protection are provided to the Department of Revenue.

(c)1. Preliminary examination reports. A temporary exemption applies to the resource recovery equipment or machinery specified in the preliminary examination report issued by the Department of Environmental Protection. The temporary exemption is contingent upon final examination and certification of the resource recovery equipment or machinery by the Department of Environmental Protection.

2. Applicants who have received a preliminary examination report may purchase the resource recovery equipment or machinery identified in the preliminary report tax-exempt. A county or municipality that has received a preliminary examination report may issue a copy of its Florida Consumer's Certificate of Exemption to make tax-exempt purchases of the identified resource recovery equipment or machinery. Prime contractors and subcontractors who have entered into a contractual agreement with a county or municipality to purchase the identified resource recovery equipment or machinery may purchase the equipment or machinery tax-exempt by issuing a written certification to the selling dealer. The prime contractor or subcontractor must certify that the equipment or machinery qualifies as resource recovery equipment or machinery that will be used exclusively by or on behalf of a county or

municipality, as provided in Section 212.08(7)(q), F.S. The following is a suggested format of a written certification:

CERTIFICATION FOR RESOURCE RECOVERY EQUIPMENT OR MACHINERY

This is to certify that the resource recovery equipment or machinery, as described below, purchased on or after _____ (DATE) from _____ (VENDOR) is purchased for use as qualifying resource recovery equipment or machinery, pursuant to Section 212.08(7)(q), Florida Statutes, and will be used exclusively by or on behalf of a county or municipality.

Resource Recovery Equipment or Machinery:

I understand that if I use the equipment or machinery for any other purpose, I must pay tax on the purchase price of the taxable property directly to the Department of Revenue.

I understand that it is a criminal offense to fraudulently issue this certificate to evade the payment of sales tax and that I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Purchaser's Name _____

Purchaser's Address _____

Name and Title of Authorized Representative _____

By _____

(Signature of Purchaser)

(Date)

3. The purchaser is required to pay tax at the time of purchase on any item identified in the preliminary examination report by the Department of Environmental Protection that does not qualify as possible resource recovery equipment or machinery.

(d) Final examination and certification. Resource recovery equipment or machinery identified in a final examination and certification issued by the Department of Environmental Protection is exempt. Applicants, prime contractors, and subcontractors who obtained a preliminary examination report are entitled to an exemption for the resource recovery equipment or machinery identified in the final examination and certification. If it is determined by the Department of Environmental Protection that an item identified in the final examination and certification does not qualify as resource recovery equipment or machinery, tax, plus the applicable penalty and interest computed from the date of purchase, is due to the Department immediately.

(e) Refunds.

1. If an applicant, prime contractor, or subcontractor did not obtain a temporary exemption from the Department to purchase resource recovery equipment or machinery identified in the final examination and certification tax-exempt, the exemption may be obtained through a refund of previously paid taxes. Refunds will not be allowed until information has been provided to the satisfaction of the Executive Director or the Executive Director's designee that the resource recovery equipment or machinery meets the requirements of Section 212.08(7)(q), F.S. and this rule. The purchaser of the qualified resource recovery equipment or machinery is entitled to a refund of Florida tax paid on the qualifying resource recovery equipment or machinery. The purchaser must obtain a certified statement from its supplier(s) certifying that the supplier(s) has remitted the tax to the Department. If the purchaser paid tax directly to the Department, the purchaser is required to provide documentation that the tax was remitted directly to the Department.

2. The following is a suggested format for a certified statement to be issued by the supplier that tax has been remitted to the Department:

_____(COMPANY), its undersigned officer who is duly authorized, hereby certifies to _____(CONTRACTOR OR SUBCONTRACTOR) it has paid sales tax to the Florida Department of Revenue totaling the sum of \$_____. The taxes were collected by (COMPANY) upon the sales of equipment or machinery as evidenced by the attached invoice(s).

The company further certifies the sales tax for the attached invoice(s) was paid to the Department of Revenue in the month following the date of sale under sales tax certificate number _____.

SIGNATURE OF AUTHORIZED OFFICER OF COMPANY

BY: _____

TITLE: _____

DATE: _____

3. An Application for Refund-Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.) must be filed within 3 years after the date the tax was paid in accordance with the timing provisions of Section 215.26(2), F.S. A copy of the final examination and certification issued by the Department of Environmental Protection, the documentation to evidence the payment of Florida tax, and the certified statement(s) from the supplier(s) that tax has been remitted to the Department must accompany the application for refund. An application for refund will not be considered complete pursuant to Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C., and a refund will not be approved until the applicant can demonstrate that the resource recovery equipment or machinery has been certified by the Department of Environmental Protection and that tax on the purchase of the equipment or machinery has been remitted to the Department.

(6) SPORTING EQUIPMENT. Sporting equipment brought into Florida, for a period of not more than 4 months in any calendar year, used by an athletic team or an individual athlete in a sporting event or series of sporting events is exempt from the use tax if such equipment is removed from the state within 7 days after the completion of the sporting event or a series of sporting events.

(a) Example: A major league professional baseball team brings sporting equipment into Florida early in a calendar year for spring training and exhibition games, and keeps the equipment in the state for two and one-half months, and removes it from the state within 7 days after the last of the series of exhibition games. The sporting equipment is exempt from use tax, since it was in the state less than 4 months during the year, and was removed within 7 days after the last of a series of sporting events.

(b) Example: A race car is brought into Florida for racing purposes. It is in the state for less than 4 months in a calendar year. The race car is exempt from use tax if the race car is removed from the state within 7 days after completion of the racing event.

Rulemaking Authority 212.08(7)(h)2., (cc)3., 212.18(2), 213.06(1) FS. Law Implemented 212.05, 212.08(7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37, 215.26 FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20, 1-1-24.

12A-1.0371 Sales of Coins, Currency, or Bullion.

(1)(a) The sale, use, consumption, or storage for use in this state of any coin or currency, whether in circulation or not, is subject to tax unless:

1. The coin or currency is legal tender of the United States; or
2. The coin or currency is legal tender of a country other than the United States, and the coin or currency is sold at its face value.

(b) For purposes of this rule, “legal tender” means coins or currency that, at the time of the sale transaction, a creditor would be required to accept in payment of a debt.

(c) Examples:

1. United States Olympic Coin Sets and United States Double Eagles are legal tender of the United States, and their sale is not taxable.

2. Ancient Roman coins, medieval English coins, and Confederate money are no longer legal tender in any country, and their sale is taxable.

3. A coin dealer sells a 1983 British pound, composed of nickel and brass, for a price in U.S. currency that exceeds the current exchange rate. The sale is taxable.

4. A retail sale of a gold Krugerrand is taxable, even though it may be legal tender in the Republic of South Africa, because it has no face value and is sold based upon its precious metal content.

(2) The sale, use, consumption, or storage for use in this state of bullion is subject to tax. For purposes of this rule, “bullion” means gold, silver, or platinum in the form of bars, ingots, or plates, normally sold by weight. Finished goods, such as coins and jewelry, are not bullion. Sales of commodity contracts of bullion are not subject to tax unless delivery of the commodity is taken in Florida.

(3)(a)1. The sale of coins or currency, in a single transaction, is exempt when the sales price charged for coins or currency that are not legal tender of the United States or legal tender of another country sold at its face value exceeds \$500.

2. Example: In one transaction, an investor purchases one United States \$20 coin, called a gold double eagle, for \$295, one Krugerrand for \$295, and one one-ounce gold ingot for \$295. Because the gold double eagle is United States legal tender, its sale is not subject to tax. The sale of the gold ingot is not a taxable sale of coins or currency, but is a taxable sale of bullion. The sale of the Krugerrand is a taxable sale of coins or currency. Because the portion of the sales price charged for taxable coins or currency is \$295, the transaction does not qualify for exemption and the sale of the Krugerrand and the ingot is taxable.

(b)1. The sale of gold, silver, or platinum bullion, or any combination thereof, in a single transaction, is exempt when the total sales price of such bullion exceeds \$500.

2. Example: An investor purchases two one-ounce gold ingots and one one-ounce platinum ingot in one transaction for \$1,020. The sale is exempt, because the sales price of the bullion exceeds \$500.

(4) Jewelry or other objects made or fabricated by incorporating or using coins, currency, or bullion are subject to tax. Tax is due on the total sales price of the jewelry or other objects, without deduction or credit for the price or value of the coins, currency, or bullion.

(5) When coins or currency that are in circulation in, and the legal tender of, a nation are exchanged for coins or currency in circulation in, and legal tender of, another nation, no tax is due when the coins or currency are exchanged solely for use as legal tender and the rate of the exchange is based on the value of each nation’s coins or currency as a medium of exchange.

(6) The dealer must maintain proper documentation to exempt, in whole or in part, the sale of coins, currency, or bullion until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S. Failure to maintain and preserve proper documentation will subject the entire transaction to tax. Proper documentation, in the case of a transaction involving coins or currency, will describe the country, issue, grade, denomination, face value, and sales price of each item of coin or currency and additional information to clearly identify each coin or currency. In the case of a transaction involving bullion, proper documentation will describe the metal, quantity, form (such as bars or ingots), and sales price of each item of bullion.

Rulemaking Authority 212.05(1)(j), 212.08(7)(ww), 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1)(j), 212.08(7)(ww) FS. History—New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13, 1-1-24.

12A-1.044 Vending Machines.

(1)(a) For purposes of this rule, the terms “vending machine” and “vending machine operator” shall have the meaning ascribed to them in Section 212.0515(1), F.S.:

(b) For the purpose of this rule, possession of a vending machine means either actual or constructive possession and control. To determine if a person has constructive possession and control the following indicia shall be considered: right of access to the machine; duty to repair; title to the machine; risk of loss from damages to the machine; and the party possessing the keys to the money box. If, based on the indicia set out above, the owner of the machine has constructive possession and control, but the location owner has physical possession of the machine, then the operator shall be determined by who has the key to the money box and is responsible for removing the receipts. If both the owner of the machine and the location owner have the keys to the money box and are responsible for removing the receipts, then they shall designate in writing who shall be considered the operator. Absent such written designation, the owner of the machine shall be deemed to be the operator.

(2) All sales made through vending machines of food, beverages, or other items are taxed in the manner provided in Section 212.0515(2), F.S., except as provided in paragraphs (a) and (b). See subsection (2) of Rule 12A-15.011, F.A.C., for the effective tax rates for sales made through vending machines in counties imposing a discretionary sales surtax.

(a) Receipts from vending machines owned and operated by churches or synagogues are exempt.

(b) Food and drinks sold for human consumption for 25 cents or less through a coin-operated vending machine sponsored by a nonprofit corporation under s. 501(c)(3) or (4) of the Internal Revenue Code of 1986, as amended, are exempt.

(c) Food and beverages sold or dispensed through vending machines or other dispensing devices located in the student lunchroom, student dining room, or other area designated for student dining in state-supported or parochial, church, and nonprofit private schools operated for and attended by pupils of grades K through 12 are exempt. See Rule 12A-1.0011, F.A.C.

(3) Registration. Owners or operators of vending machines must obtain a separate Sales and Use Tax Certificate of Registration (Form DR-11) for each county in which the machines are located. One Sales and Use Tax Certificate of Registration is sufficient for all the owner’s or operator’s machines within a single county. See Rule 12A-1.060, F.A.C. Registration violations may be reported by calling 1(800)352-9273.

(4) Purchases or leases of vending machines.

(a) The purchase or repair of a vending machine is subject to tax.

(b) The purchase of machines, machine parts and repairs, and replacements thereof that are a component part of the machine, by the machine owner or lessor for exclusive rental is exempt. The machine owner or lessor must register with the Department and must issue a copy of the dealer’s Annual Resale Certificate to the selling dealer to purchase these items tax exempt for the purposes of leasing or renting the machine.

(c) The lease or license to use a vending machine to an operator is taxable. The tax is to be collected by the machine owner or lessor from the operator. When there is an oral or written agreement for the lease or license to use a vending machine with a location owner (where the machines are located), the location owner (lessee) is required to be the operator of the machine. Sales tax shall be collected by the machine owner or lessor from the operator based on the amount the machine owner receives for the lease or license to use the machine.

(d) The purchase of machines, machine parts and repairs, and replacements thereof that become a component part of the machine, by the machine owner is taxable.

(5) If the machine operator (owner or lessee) has obtained a direct pay permit from the Department, the permit may be presented to the location owner. The direct pay permit authorizes the machine operator to self-accrue and remit the tax due on the lease or license to use the real property and relieves the location owner of this obligation.

(6) The following examples are intended to provide further clarification of the provisions of this section:

(a) Example: When a bottler removes a drink vending machine from inventory to be placed at a location on a “fill service basis” and collects a “service charge” from the location operator for keeping the machine stocked with drinks it sells the location operator, the bottler shall declare and remit to the Department of Revenue a use tax on the value of such vending machine of 6 percent when title to the vending machine remains with the bottler and the service charge collected covers stocking the machine, making necessary repairs, repainting, and maintenance. The service charge is not taxable. All parts used in repairing the machines shall be taxed at 6 percent as use tax. The tax on all merchandise sold through the machine at 10 cents per bottle or more shall be reported to the Department by the location operator.

(b) Example: A bottler who removes from inventory a drink vending machine to be placed at a location on a “full service basis”

and pays the location owner consideration for the right to place the machine at the location shall declare and remit to the Department of Revenue a use tax on the value of the vending machine when it is removed from inventory. All parts used in repairing the machine shall be taxed at 6 percent as use tax. The bottler is considered to be the operator of the machine. The tax due on all merchandise sold through the machine at 10 cents per bottle or more shall be reported by the bottler. The location owner shall collect tax from the bottler on the amount the location owner receives as a lease or license to use the real property.

(c) Example: When a bottler removes from inventory a drink vending machine to be placed at a location under an agreement where the location owner is the operator, the bottler, as a registered dealer, may extend a copy of the dealer' Annual Resale Certificate (Form DR-13) to purchase vending machines or component parts for exclusive rental. The rental of the vending machine may either be on a per case basis or a flat monthly rate. In such instances, the tax must be collected by the bottler and remitted at the rate of 6 percent of the amount received as rental. Also, tax is due on all merchandise sold through the machine by the location owner (operator).

(7) If any vending machine used on a full service basis or for exclusive rental is later sold as a "used" machine, the sale to the purchasing customer is subject to tax.

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21, 1-1-24.

12A-1.047 Florists.

(1) Florists are engaged in the business of selling tangible personal property at retail and their sales of flowers, wreaths, bouquets, potted plants and other such items of tangible personal property are taxable.

(2) Where florists conduct transactions through a florists' delivery association, the following rules will apply in the computation of the tax, which will be on the entire amount paid by the customer without any deductions whatsoever:

(a) On all orders taken by a Florida florist and transmitted to a second florist in Florida for delivery in the state, the sending florist is held liable for the tax.

(b) In cases where a Florida florist receives an order pursuant to which he gives instructions to a second florist located outside Florida for delivery of flowers to a point outside Florida, tax will likewise be owing with respect to the total receipts of the sending florist from the customer who places the order.

(c) In cases where Florida florists receive instructions from other florists located either within or outside of Florida for delivery of flowers, the receiving florist will not be held liable for tax with respect to any receipts which he may realize from the transaction. In this instance, if the order originated in Florida, the tax will be due from and payable by the Florida florist who first received the order and gave instructions to the second florist.

(3) All retail sales of cut flowers and potted plants by florists are taxable.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(1), 212.06(1) FS. History--New 10-7-68, Amended 6-16-72, Formerly 12A-1.47, Amended 1-1-24.

12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations.

(1) Due dates for payments and tax returns.

(a) The total amount of tax on cash sales, credit sales, installment sales, or sales made on any kind of deferred payment plan shall be due at the moment of the transaction. Except as provided in rule Chapter 12-24, and Rules 12A-1.005 and 12A-1.070, F.A.C., and this rule, all taxes required under Chapter 212, F.S., to be collected or paid in any month, are due to the Department on the first day of the month following the date of sale or transaction. The payment and return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date of sale or transaction for a dealer to be entitled to the collection allowance and to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) When quarterly, semiannual, or annual reporting is authorized by the Department pursuant to Section 212.11(1)(c) or (d), F.S., the tax is due the first day of the month following the authorized reporting period and becomes delinquent on the 21st day of that month.

(c) Quarterly, semiannual, or annual filers that remit an excessive tax payment for the period July 1 through June 30 which represents a nonrecurring business activity can request to continue to file their returns quarterly, semiannual, or annually by submitting a written request to the Florida Department of Revenue, Account Management, P.O. Box 6480, Tallahassee, Florida 32314-6480. When a dealer makes a written request to continue on the same filing frequency, the Executive Director or the Executive Director's designee will determine whether the dealer's request is based on a nonrecurring business activity, based upon the facts of each case, using the following guidelines:

1. The type of activity. The type of activity, as opposed to the level of activity, that makes that dealer's remittance unusual for its particular business.

2. The focus of the dealer's business. A change in the dealer's business focus will not be considered nonrecurring business activity.

3. The number of occurrences. When the dealer's remittance amount continues to exceed the maximum amount allowed for a quarterly, semiannual, or annual filing frequency, the remittance will not be considered nonrecurring.

4. Regularity. If the events are so regular that the amounts exceeding the maximum remittance amounts allowed for a quarterly, semi-annual, or annual frequency can be predicted, the remittance will not be considered nonrecurring.

(d)1. If a dealer cannot reasonably compile the information required for an accurate return on a calendar month basis, the dealer may request to file returns and pay tax on an alternative-period basis. The dealer's request must be in writing and must be submitted to the Florida Department of Revenue, Return Reconciliation/Sales and Use Tax Unit, Mail Stop 1-5730, 5050 West Tennessee Street, Tallahassee, Florida 32399-0162. The written request must contain:

a. The name of the business;

b. The business mailing address;

c. The business partner number;

d. The dealer's certificate of registration number;

e. A detailed explanation why the dealer cannot reasonably file returns on a calendar month basis; and,

f. The beginning and ending month and day of each requested alternative-reporting period for the current calendar year.

2. When the Department determines that the dealer cannot reasonably compile the information required for an accurate return on a calendar month basis, the Department will notify the dealer in writing that the dealer may report as an alternative-period filer. Alternative-period returns and payments are due on the first day after the end of the alternative-reporting period and become delinquent on the twenty-first day after the end of the alternative-reporting period.

3. Each year, dealers who have been authorized to file on an alternative-reporting basis must provide a calendar of alternative-reporting dates for the upcoming year. The dealer must provide the calendar by December 15, and the calendar must include all alternative-reporting periods for the following calendar year. The annual calendars may be submitted to the Department by any one of the following means:

- a. Emailing the calendar to consolidatedSUT@floridarevenue.com;
- b. Faxing the calendar to Returns Reconciliation/Sales Tax Unit at (850)245-5883;
- c. Mailing the calendar to General Tax Administration, Returns Reconciliation/Sales and Use Tax Unit, Mail Stop 1-5730, 5050 West Tennessee Street, Tallahassee, Florida 32399-0162.

(e) Any dealer who operates two or more places of business in a single county for which returns are required to be filed with the Department may file a single return using a county control reporting number for all places of business located within a single county in lieu of separate returns for each place of business. The dealer may also use this method to file returns in more than one county. A dealer who wishes to report the amounts collected within each county in a single return may obtain a county control reporting number for each county in which returns are required to be filed. An Application for Sales and Use Tax County Control Reporting Number (Form DR-1CCN, incorporated by reference in Rule 12A-1.097, F.A.C.) is provided for qualifying dealers who wish to file using a county control reporting number.

(f) Any dealer who operates two or more places of business for which returns are required to be filed with the Department and maintains records for such places of business in a central office or place may file a consolidated return for all places of business in lieu of separate returns for each place of business. The consolidated return must clearly indicate the amounts collected within each county. An Application for Sales and Use Tax Consolidated Filing Number (Form DR-1CON, incorporated by reference in Rule 12A-1.097, F.A.C.) is provided for qualifying dealers who wish to file consolidated returns. The Department will issue a consolidated account number to qualified dealers.

(g) Each dealer is required to file a return for each tax reporting period even when no tax is due for that reporting period.

(h) The failure of any dealer to secure a tax return for reporting tax due does not relieve the dealer from the requirement to file a return or to remit tax due to the Department. The Department is not authorized to extend the time for any dealer to file any return or pay any tax due.

(i) Payments and returns for reporting tax must be submitted to the Department, as provided in rule Chapter 12-24, F.A.C., when:

1. Payment of the tax is required to be made by electronic means;
2. Any return for reporting taxes is required to be submitted by electronic means; or
3. No tax is due with a return for reporting taxes.

(2) Collection allowance.

(a) A collection allowance is authorized as compensation for the prescribed record keeping, accounting for, and for the timely reporting and remitting of sales and use tax and discretionary sales surtax by electronic means.

(b)1. The collection allowance is computed at the rate of 2.5 percent on the first \$1,200 of tax due. No collection allowance is authorized for tax collected in excess of \$1,200. The maximum amount of collection allowance authorized for any filing period for any electronic sales and use tax return is \$30.

2. Dealers reporting and remitting tax by electronic means on the following returns are entitled to the collection allowance only when the electronic return is timely submitted and the amount due on the return is timely paid by electronic means:

- a. Form DR-15EZ, Sales and Use Tax Return;
- b. Form DR-15, Sales and Use Tax Return; or
- c. Form DR-15CON, Consolidated Summary-Sales and Use Tax Return, and Form(s) DR-7, Consolidated Sales and Use Tax Return.

3. A collection allowance is not authorized for use tax reported on Form DR-15MO, Florida Tax on Purchases.

4. Forms DR-7, DR-15, DR-15CON, DR-15EZ, and DR-15MO are incorporated by reference in Rule 12A-1.097, F.A.C.

(c) Dealers operating more than one place of business and filing a consolidated tax return by electronic means, where the consolidated return provides the monthly business activity for each location, are allowed the collection allowance for each reporting and registered location. Dealers who report tax collected within each county by electronic means using a county-control number are entitled to the collection allowance based upon the total amount reported on the county-control reporting number.

(d) The collection allowance will not be allowed when:

1. The tax reported on an electronic return is not timely paid by electronic means or is delinquent at the time of payment;
2. The required tax return is not submitted by electronic means or is delinquent; or
3. The required electronic tax return filed is incomplete. An "incomplete return" is a return that lacks such uniformity, completeness, and arrangement that the physical handling, verification, or review of the return, or determination of other taxes and

fees reported on the return, may not be readily accomplished.

(e)1. Any dealer who files a timely return by electronic means and timely pays the amount due on the return by electronic means may elect to donate the amount of collection allowance that is allowed on that return to the Educational Enhancement Trust Fund. The revenues deposited into this trust fund will go to school districts that have adopted resolutions stating that the funds from this trust fund will be used to ensure that up-to-date technology is purchased for the classrooms in those districts and that teachers are trained in the use of the technology. Dealers who are located outside Florida or whose business is located in a county where the school district has not adopted the required resolution may also elect to donate the amount of collection allowance that is allowed on their return to the trust fund. Funds received from these dealers will be equally distributed to school districts that have adopted the required resolutions.

2. Dealers who elect to donate their collection allowance must make an election on each electronic original return that is timely filed with the Department. The electronic payment required with the return must include the amount of collection allowance to be donated and must be timely paid. Dealers making the election on their electronic return should not enter the amount of collection allowance on the return. Dealers who operate two or more places of business and file an electronic consolidated return, must make the election on the consolidated return (Form DR-15CON, Consolidated Summary-Sales and Use Tax Return) and should not enter the amount of collection allowance on the location returns (Form DR-7, Consolidated Sales and Use Tax Return). The amount of the collection allowance will not be transferred to the Educational Enhancement Trust Fund when a dealer makes an election to donate the amount of its allowed collection allowance but does not include that amount with its payment.

3. When a dealer files an electronic return and timely pays the amount due with the return by electronic means, the election to donate the amount of the collection allowance to the Educational Enhancement Trust Fund may not be rescinded for that return. Dealers are not permitted to file an amended return to make an election to donate the amount of the collection allowance to the trust fund when the election was not made on the original return as filed.

4. When a dealer elects to transfer the collection allowance to the Educational Enhancement Trust Fund, the amount transferred will be the amount remaining after resolution of any tax, interest, or penalty due.

(3) Estimated tax.

(a) Each dealer who paid sales and use tax for the preceding state fiscal year (July 1 through June 30) in an amount greater than \$200,000 is required to remit estimated tax, as provided in Section 212.11(4), F.S. The methods to calculate the dealer's estimated tax liability are provided in Section 212.11(1)(a), F.S.

(b) Any dealer who files a consolidated return to report the business activity of multiple places of business must calculate the estimated tax under one of the methods provided in Section 212.11(1)(a), F.S., for each county or each reporting location, and use the same method to calculate the estimated tax liability on the consolidated return as a whole.

(c) The following are not required to be included in computing the estimated tax liability:

1. Any local option sales tax, such as the tourist development tax levied under authority of Section 125.0104, F.S.; the tourist impact tax levied under the authority of Section 125.0108, F.S.; the convention development tax levied under authority of Section 212.0305, F.S.; or the discretionary sales surtaxes levied under authority of Section 212.055, F.S.

2. The rental car surcharge levied under the authority of Section 212.0606, F.S.

3. Any solid waste fee, such as the new tire fee levied under the authority of Section 403.718, F.S., or the lead-acid battery fee levied under authority of Section 403.7185, F.S.

4. The motor vehicle warranty fee levied under the authority of Section 681.117, F.S.

5. The Miami-Dade County Lake Belt mitigation fee or water treatment plant upgrade fee imposed under Section 373.41492, F.S.

(d) A dealer engaged in the business of selling boats, motor vehicles, or aircraft that made at least one sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 or greater in the previous state fiscal year may qualify for the payment of estimated tax pursuant to Section 212.11(4)(d), F.S. To qualify, such dealer must apply annually to the Department, using a Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (Form DR-300400, incorporated by reference in Rule 12A-1.097, F.A.C.). The application must be delivered to the Department or be postmarked on or before October 1 of each year. The Department will grant to all qualified dealers the authority to pay estimated tax pursuant to Section 212.11(4)(d), F.S., for the following calendar year.

(e) Penalties – Failure to Pay Estimated Tax.

1. Any person who fails to timely remit the amount of estimated tax due under Section 212.11(4), F.S., is subject to a specific

penalty of 10 percent of any unpaid estimated tax.

2. Any dealer who files a consolidated tax return and fails to timely remit the amount of estimated tax due based on the consolidated return as a whole, without regard to each business location, is subject to the specific penalty of 10 percent of any unpaid estimated tax. The specific penalty will be calculated based on any unpaid estimated tax due for each reporting business location.

(4) Penalties and interest.

(a) The penalties and interest provided in this subsection apply to the following sales and use taxes, discretionary sales surtax, surcharges, or fees imposed by or administered under Chapter 212, F.S.:

1. Convention development tax;
2. Discretionary sales surtax;
3. Lead-acid battery fee;
4. Miami-Dade County Lake Belt mitigation fee;
5. Motor vehicle warranty fee (lemon law fee);
6. Rental car surcharge;
7. Sales and use tax;
8. Tax on gross receipts on dry-cleaning;
9. Tax on perchloroethylene;
10. Tourist development tax;
11. Tourist impact tax; and,
12. Waste tire fee.

(b) Failure to Timely File a Return. Any person who fails to timely file any return that is required to report any tax, surtax, surcharge, or fee imposed by or administered under Chapter 212, F.S., is subject to a specific penalty of 10 percent of the amount of tax, surtax, surcharge, or fee shown on the return. This specific penalty may not be less than \$50 for each reporting business location.

(c) Failure to Timely Pay. Any person who fails to timely pay any tax, surtax, surcharge, or fee imposed by or administered under Chapter 212, F.S., shown due on a return is subject to a specific penalty of 10 percent of the amount of the tax, surtax, surcharge, or fee shown due on the return. This specific penalty may not be less than \$50 for each reporting business location.

(d) Failure to Timely File a Return and to Timely Pay. Any person who files a required return with the Department, but fails to file such return on or before the due date, and fails to timely pay the tax, surtax, surcharge, or fee shown due on the return, is subject to only one specific penalty of 10 percent of the tax, surtax, surcharge, or fee shown due on the return. This specific penalty may not be less than \$50 for each reporting business location.

(e) Consolidated Returns and Reporting by County-Control Numbers. The specific penalty for failure to timely file a tax, surtax, surcharge, or fee return, or for failure to timely pay the tax, surcharge, surtax, or fee shown due on a return, is calculated based on each reporting business location. The \$50 minimum applies to each reporting business location.

(f) Failure to Disclose. Any person required to make a return or to pay any tax, surtax, surcharge, or fee imposed by or administered under Chapter 212, F.S., who fails to disclose the tax, surtax, surcharge, or fee on a return, is subject to a specific penalty in the amount of 10 percent of the unpaid tax, surtax, surcharge, or fee for each 30 days, or fraction thereof, while the failure to disclose the tax, surtax, surcharge, or fee due continues. This specific penalty may not exceed a total of 50 percent of any such unpaid tax, surtax, surcharge, or fee.

(g) Interest shall accrue on any delinquent tax, surtax, surcharge, or fee imposed by or administered under Chapter 212, F.S., at the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily). Interest accrues on the amount due from the date of delinquency until the date on which the tax is paid.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, 681.117 FS. History—New 10-7-68, Amended 6-16-72, 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, 6-14-22, 1-1-24.

12A-1.066 Auctioneers, Agents, Brokers and Factors.

(1)(a) Every agent, auctioneer, broker, or other person who is engaged in any business activity of making sales of tangible personal property with the object of private or public gain, benefit, or advantage, either direct or indirect, who sells at retail, or who offers for sale at retail, or who has in his possession for sale at retail, is required to register as a dealer under Chapter 212, F.S., and collect and remit any applicable tax on the total retail sales price of any taxable item of tangible personal property without any deduction for any expense, such as storage, commission, or repairs. It is immaterial that:

1. The auctioneer, broker, factor, or other person may not have possession of the tangible personal property;
2. The title to the tangible personal property cannot be transferred to the purchaser without further action on the part of the principal; or
3. The purchaser has disclosed the identity of the principal.

(b) An agent, auctioneer, broker, or other person selling tangible personal property shall collect and remit the tax when title or possession of the property is transferred within this state notwithstanding the fact that the tangible personal property belongs to an out-of-state principal.

(c) The following words and terms, when used in this section, shall have the following meaning, unless the context clearly indicates otherwise:

1. "Agent" is a person appointed by a principal or authorized to act for a principal in a transaction involving the sale of an item of tangible personal property.

2. "Auctioneer" is a person subject to the licensing requirements of Chapter 468, F.S., who either owns an item of tangible personal property, or to whom an item of tangible personal property has been consigned or delivered, and who offers the item of tangible personal property for sale by competitive bid.

3. "Broker" is a person who brings other people together to bargain the sale or purchase of an item of tangible personal property.

4. "Factor" is a person who sells on consignment an item of tangible personal property belonging to a principal.

5. "Principal" is a person who employs an agent, auctioneer, broker, factor, or other person to act in his or her behalf in negotiating with a purchaser for the sale of tangible personal property.

(2)(a) Auctioneers who conduct auctions exempt under Section 468.383, F.S., are not required to collect and remit tax on sales made at such auctions.

(b) An auctioneer who receives no compensation for conducting an auction for a religious, charitable, educational, or civic organization as a fund raising event is not required to collect tax on sales of tangible personal property made by the organization at the auction. For guidelines on the taxability of occasional sales made by such organizations, see Rule 12A-1.037, F.A.C.

(3) Every representative, agent, or solicitor who solicits, receives, and/or accepts orders from consumers in the State of Florida for an out-of-state principal refusing to register as a dealer, shall be deemed to be the owner of the property for sale and shall collect and remit any tax applicable to its sale.

(4) Antique dealers operating from established places of business or through organized antique exhibits are required to collect sales tax on their retail sales.

(5) Every retail sale made to a person physically present at the time of sale shall be presumed to have been delivered in this state.

(6) Sales of tangible personal property consigned, delivered, or entrusted to a person registered or required to be registered as a dealer under Chapter 212, F.S., for the purpose of sale are taxable on the total retail sale price without deduction for any expense such as storage, rental, commission, or repairs.

(7)(a) Every barter exchange which maintains a facility for the purpose of bartering items subject to sales tax imposed on sales, use, rentals, admissions, and other transactions as provided in Chapter 212, F.S., is required to register as a dealer and collect and remit any applicable tax on the total sales price of the taxable transaction even though trade units are accepted by the seller in lieu of money.

1. "Barter" means to exchange taxable items without using money.

2. "Barter exchange" means any person maintaining facilities for the purpose of bringing purchasers and sellers together for the purpose of bartering.

3. "Trade units" is the medium of exchange which is debited and credited to members' accounts when bartering.

(b) Dues and service fees charged by barter exchanges to members for the purpose of becoming members of a barter exchange

and for maintaining records on barter transactions are not subject to tax.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14),(16), 212.05(1), 212.06(1)(a), (2)(b), (c), (g), (h), (3), (5)(b) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.66, Amended 1-2-89, 8-1-02, 1-1-24.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue
Taxpayer Services
5050 West Tennessee Street
Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-14227)	01/22
(b) DR-1N	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-14821)	01/23
(c) DR-1CON	Application for Consolidated Sales and Use Tax Filing Number (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06358)	01/16
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location (http://www.flrules.org/Gateway/reference.asp?No=Ref-14228)	01/22
(e) DR-1C	Application for Collective Registered of Living or Sleeping Accommodations (http://www.flrules.org/Gateway/reference.asp?No=Ref-11783)	03/20
(f) DR-1CCN	Application for Sales and Use Tax County Control Reporting Number (http://www.flrules.org/Gateway/reference.asp?No=Ref-11784)	03/20
(g) DR-1FA	Application for a Florida Certificate of Forwarding Agent Address (http://www.flrules.org/Gateway/reference.asp?No=Ref-14398)	06/22
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07745)	01/17
(4)(a) DR-7	Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-11378)	01/20
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-16257)	01/24
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-11378)	01/20
(5)(a) DR-15	Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-11380)	01/20
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-16259)	01/24
(c) DR-15AIR	Sales and Use Tax Return for Aircraft (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06361)	01/16
(d) DR-15EZ	Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-11382)	01/20
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-16258)	01/24

(f) DR-15MO	Out-of-State Purchase Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06363)	01/16
(6)(a) DR-16A	Application for Self-Accrual Authority/Direct Pay Permit (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04858)	01/15
(b) DR-16P*	Sales and Use Tax Direct Pay Permit (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06364)	01/16
(c) DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04859)	01/15
(7) DR-17A	Certificate of Cash Deposit or Cash Bond (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06365)	01/16
(8)(a) DR-18	Application for Amusement Machine Certificate (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06366)	01/16
(8)(b) DR-18-N	Application for Amusement Machine Certificate General Information and Instructions (http://www.flrules.org/Gateway/reference.asp?No=Ref-06366)	01/16
(8)(c) DR-18R	Amusement Machine Certificate Renewal Application (N. 03/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07853)	03/17
(8)(d) DR-18RS	Amusement Machine Certificate Renewal Application Second Notice (N. 03/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07854)	03/17
(9) DR-29	Application for Release or Refund of Security (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06367)	01/16
(10) DR-46NT	Nontaxable Medical Items and General Grocery List (http://www.flrules.org/Gateway/reference.asp?No=Ref-16287)	07/23
(11) DR-72-2	Declaration of Taxable Status – Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07749)	01/17
(12) DR-95B	Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property (http://www.flrules.org/Gateway/reference.asp?No=Ref-10175)	01/19
(13) DR-99A	Affidavit for Occasional or Isolated Sale of a Motor Vehicle (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07750)	01/17
(14) DR-123	Partial Exemption for Motor Vehicle Sold to Resident of Another State: Affidavit (http://www.flrules.org/Gateway/reference.asp?No=Ref-12313)	01/21
(15) DR-231*	Certificate of Exemption for Entertainment Industry Qualified Production Company (R. 06/12)	06/12
(16) DR-1214	Application for Temporary Tax Exemption Permit (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06371)	01/16
(17)(a) DR-117000	Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11202)	10/19
(b) DR-117100	Florida Tax Credit Scholarship Program for Commercial Rental Property – Application to Change a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11203)	10/19
(c) DR-117200	Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for Rescindment of a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11204)	10/19
(d) DR-117300	Florida Tax Credit Scholarship Program for Commercial Rental Property – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-11205)	10/19
(18) DR-300400	Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes	01/16

	(R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06372)	
(19) DR-600013	Request for Verification that Customers are Authorized to Purchase for Resale (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06373)	01/16
(20) DR-1214DCP	Application for Data Center Property Temporary Tax Exemption Certificate (http://www.flrules.org/Gateway/reference.asp?No=Ref-09254)	04/18
(21) DR-5DCP	Application for Data Center Property Certificate of Exemption (http://www.flrules.org/Gateway/reference.asp?No=Ref-09255)	04/18
(22)(a) DR-HS1	Hope Scholarship Program – Contribution Election (http://www.flrules.org/Gateway/reference.asp?No=Ref-11206)	10/19
(b) DR-HS2	Hope Scholarship Program – Dealer Contribution Collection Report (http://www.flrules.org/Gateway/reference.asp?No=Ref-11207)	10/19
(c) DR-HS3	Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-11208)	10/19

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., 212.07(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, 212.0606, 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), (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), 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24.

12A-1.107 Community Contribution Tax Credit.

(1) Who May Claim the Community Contribution Tax Credit.

(a) Any taxpayer who received prior approval from the Florida Department of Commerce, Division of Strategic Business Development for a community contribution to any revitalization project undertaken by an eligible sponsor will be allowed a credit of 50 percent of the value of the contribution. The total annual credit for each taxpayer, applied against state sales and use tax is limited to \$200,000. Taxpayers who elect to claim the credit against state sales and use tax are ineligible to claim the credit against corporate income tax or insurance premium tax.

(b) Valuation of the Credit.

1. The valuation of the contribution determined by the Florida Department of Commerce will be used in the computation of the credit.

2. A contribution of more than \$400,000 may be made in a tax year. However, the credit received for any contribution may not exceed the \$200,000 annual credit limitation.

(c) **When to Claim the Credit.** The credit must be claimed as a refund of sales and use tax reported on returns and remitted to the Department within the 12 months preceding the date of the application for refund. If a taxpayer is unable to fully utilize the amount of credit granted in a year due to insufficient tax payments during the 12-month period preceding the granting of the credit, the unused amount may be carried forward for a period not to exceed 3 years and may be included in an application for refund filed during those years.

(d) **Forms Required.** Taxpayers claiming the credit must file an Application for Refund-Sales and Use Tax (Form DR-26S) with a copy of the letter issued to the taxpayer by the Florida Department of Commerce authorizing the taxpayer to claim the credit. The applicant is responsible for submitting to the Department of Revenue an Application for Refund-Sales and Use Tax (Form DR-26S) and a copy of the donation approval letter issued by the Florida Department of Commerce. Only one application may be submitted in any 12-month period.

Rulemaking Authority 212.11(5)(b), 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(p), 212.11(5) FS. History—New 1-3-96, Amended 6-19-01, 8-1-02, 5-4-03, 5-1-06, 1-25-12, 1-1-24.