

[REDACTED]

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.001	Specific Exemptions
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.044	Vending Machines
12A-1.047	Florists
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.066	Auctioneers, Agents, Brokers and Factors
12A-1.097	Public Use Forms
12A-1.107	Enterprise Zone and Florida Neighborhood Revitalization Programs

PURPOSE AND EFFECT: : The purpose of the proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), is to remove the unnecessary provision that the exemption in s. 212.08(7)(x), F.S., for sporting equipment brought into Florida for use not longer than four months by an athlete or athletic team in a single or series of sporting events is a use tax exemption.

The purpose of the proposed amendments to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is to remove reference regarding a single sale previously provided in Rule 12A-1.003, F.A.C., which has repealed.

The purpose of the proposed amendments to Rule 12A-1.044, F.A.C. (Vending Machines), is to remove a provision that conflicts with s. 212.02(10)(j), F.S., which provides concession fees or fees for a license to do business paid to an airport are not payments for leasing, letting, renting, or granting a license for the use of real property.

The purpose of the proposed amendments to Rule 12A-1.047, F.A.C. (Florists), is to remove reference to the florists' telegraphic delivery (FTD) association which no longer uses telegraphic technology to transmit floral orders from one florist to another.

The purpose of rulemaking for Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), is to provide an Application for Sales and Use Tax County Control Reporting Number (Form DR-1CCN), for qualifying dealers to apply for a county control reporting number to report sales for multiple business locations within a single county, and to remove provisions for the application of penalties and interest to the water treatment plant upgrade fee which is now obsolete.

The purpose of the proposed amendments to Rule 12A-1.066, F.A.C., is to clarify examples of expenses included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to remove obsolete forms previously used to administer sales tax credits and exemptions under the Florida Enterprise Zone, repealed by s. 290.016, F.S., and to remove the obsolete application for a refund of sales tax paid during period July 1, 2017, through December 31, 2018, on equipment used to generate electricity in nursing homes or assisted living facilities. The proposed amendments also remove the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects (Form DR-26RP). The incorporation by reference of this refund application is being moved from this rule to Rule 12-26.008, F.A.C.

The purpose of the proposed amendments to Rule 12A-1.107, F.A.C., is to remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit, repealed by s. 290.016, F.S., and to remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization projects (Form DR-26RP). The proposed amendments also clarify the tax credit for a community contribution to a revitalization project undertaken by an eligible sponsor may be claimed against state sales and use tax, to reflect the provisions of s. 10, Ch. 2023-173, L.O.F., amending s. 20.60, F.S., which renames the Department of Economic Opportunity the Department of Commerce, and to change the rule title to "Community Contribution Tax Credit" to reflect the updated rule.

SUBJECT AREA TO BE ADDRESSED: The subject areas to be addressed include clarification the community contribution tax credit is to be taken against state sales and use tax, how to apply to report sales and use tax using a county control reporting number, and removal of obsolete or unnecessary provisions and forms.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(j), 212.0515, 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, 212.02(14), (16), (19), 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0506(4), (11), 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), (3), (4), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.255(2), (3), 213.37,

213.755, 215.26, 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.

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, 2023, 2:00 p.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/5178834339342319189>.

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, Technical Assistance and Dispute Resolution, 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.

[REDACTED]