

Notice of Emergency Rule

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER20-10 Department of Revenue Electronic Database

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 32 of Chapter 2020-10, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of newly created Section 212.181, F.S., expanding the current Address/Jurisdiction Database established by s. 202.22(2), F.S., to allow authorized county personnel to submit changes to the county assignment of business addresses. These submitted situs changes are for purposes of sales and use tax, discretionary sales surtax, and any tourist development tax required to be remitted to the Department of Revenue. The law provides that conditions necessary for an emergency rule have been met. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of Section 21 of Chapter 2020-10, Laws of Florida. Additionally, these emergency rules are the most expedient and appropriate means of notifying taxpayers of the provisions of Section 21 of Chapter 2020-10, Laws of Florida.

SUMMARY: Emergency Rule 12AER20-10 amends Rule 12A-19.071, F.A.C., to incorporate by reference updates to one form, as well as incorporate revisions necessitated by the adoption of Rule 12AER20-9, F.A.C.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER20-10 ~~12A-19.071~~ Department of Revenue Electronic Database.

(1)(a) through (b) No change.

(c) ~~Local taxing jurisdictions and communications services providers are provided with access codes to permit them to register as users of the database.~~ Registered local taxing jurisdictions and communications services dealers have the capability of downloading databases of addresses assigned to each local taxing jurisdiction. A file of addresses in the format adopted by the Federation of Tax Administrators and the Multistate Tax Commission in accordance with the federal Mobile Telecommunications Sourcing Act is available.

~~(d) Upon request, the Department will allow other persons, such as third party vendors of databases or billing services, to download the Address/Jurisdiction Database.~~

~~(d)(e)~~ The Department's website also has a single address lookup feature that permits any person to enter an address and ascertain to which local jurisdiction it is assigned. ~~Use of the single address lookup feature does not require an access code or registration.~~ The individual address lookup feature searches the pending files, as well as the effective database, and may therefore reflect information that has not yet been incorporated into the effective database ~~available for downloading and use by local taxing jurisdictions and communications services dealers.~~ In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

~~(e)(f)~~ The availability and effective date of the updated Address/Jurisdiction Database are announced in the Florida Administrative Register. Updates incorporate corrections of any errors discovered since the last preceding update, as well as changes in addresses or jurisdictional boundaries based on information provided by local taxing jurisdictions. Each update of the Address/Jurisdiction Database is posted on the Department's website at least 90 days prior to adoption and is also available to dealers of communications services, vendors of databases, and other persons authorized to download the database ~~in magnetic or electronic media for a fee not to exceed the cost of furnishing the updated version in such media.~~ Requests for electronic or magnetic media copies should be addressed to: Florida Department of Revenue, ~~Communications Services Tax~~, Local Government Unit, Post Office Box 5885, Tallahassee, Florida 32314-5885.

~~(f)(g)~~ No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following Form 700002, ~~the online~~ User's Guide for the Address/Jurisdiction Database, hereby incorporated by reference, effective 08/20 07/19 (~~<http://www.flrules.org/Gateway/reference.asp?No=Ref-10802>~~). ~~Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for the Address Change Requests.~~ Authorized local jurisdiction contact persons may access the login screen for registered users at <https://floridarevenue.com/taxes/pointmatch>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Changes to the Address/Jurisdiction Database ~~Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax~~ (incorporated by reference in Rule 12AER20-11, ~~F.A.C. rule 12A-19.100, F.A.C.~~).

(c) through (e) No change.

(3)(a) Any substantially affected party may object to information contained in the Address/Jurisdiction Database by submitting Form DR-700025, Objection to Address Assignment in the Address/Jurisdiction Database ~~Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment~~ (incorporated by reference in Rule 12AER20-11 ~~rule 12A-19.100, F.A.C.~~), along with competent evidence to support the party's objection. Only objections to the effective Address/Jurisdiction Database can be considered; those objections that are not objections to the effective Address/Jurisdiction Database will be denied. Before submitting an objection, a person should check the effective Address/Jurisdiction Database to determine whether the contemplated objection is necessary. Examples of substantially affected parties include purchasers of communications services who pay local communications services taxes, dealers who are required to collect local communications services taxes, the Department of Revenue, and local taxing jurisdictions. However, local taxing jurisdictions should use Form DR-700022 to create addresses in the Address/Jurisdiction Database or to request address assignment changes. Regardless of which form is used to request changes to the Address/Jurisdiction Database, the consent of all ~~an~~ affected jurisdictions ~~jurisdiction~~ will be required.

(b) through (e) No change.

(f) Upon receipt of an objection on a completed Form DR-700025, including competent evidence to support the objection, the Department will forward copies of the form, along with the associated documentation, to the database contact person in each affected taxing jurisdiction. The Department will provide to the affected local taxing jurisdictions Form DR-700026, Local Government Authorization for Address Changes Described on Form DR-700025 (incorporated by reference in rule 12A-19.100, F.A.C.), to use to agree, disagree, or partially agree with the address jurisdiction changes proposed by the attached completed Form DR-700025. The Department will provide to the affected local taxing jurisdiction Form DR-700027, Local Government Authorization for Omission of Address or Range or Incorrect Address Identification (incorporated by reference in rule 12A-19.100, F.A.C.), to use to agree or disagree with the inclusion of a service address or address range or with changing non-jurisdictional information about a service address or address range proposed by the attached completed Form DR-700025. In case the forms become separated, the Department will include on the bottom portion of each form the same tracking number and date to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the local taxing jurisdictions. These forms will not be sent to the local taxing jurisdictions between February 1 and April 2 nor between August 4 and October 3 due to the inability of local taxing jurisdictions to make on-line changes during the updating and posting of the next effective Address/Jurisdiction Database. The local taxing jurisdictions should review the specific address(es) at issue as well as the address range(s) that will be impacted by the change to ensure that each local taxing jurisdiction retains all of the addresses that it believes are within its jurisdictional boundaries. The Department will instruct each local taxing jurisdiction to indicate in writing its determination in regard to the objection by completing the provided authorization form, either Form DR-700026 or Form DR-700027, and filing the form with the Department. If the affected local taxing jurisdictions both indicate agreement with the objection, the Department will revise the electronic database accordingly. If a local taxing jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such jurisdiction shall be deemed to have indicated agreement with the objection. If either local taxing

jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will not change the address in the database ~~immediately assign the address with a special designation that indicates that in the jurisdictional assignment of the address is in dispute.~~ The service address will be reassigned to a local taxing jurisdiction when one of the following events occurs:

1. through 3. No change.

(g) No change.

Rulemaking Authority 202.26(3)(b), (g) FS; s.32, Ch. 2020-10, LOF. Law Implemented 202.22(2), 202.23 FS; s. 21, Ch. 2020-10, LOF. History—New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14, 1-20-15, 7-8-19.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: 8/21/2020