

Notice of Emergency Rule

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NO.: RULE TITLE:

12AER20-15 Public Use Forms

**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. This emergency rule supersedes Rule 12AER20-11, F.A.C.

**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 12AER20-15 amends Rule 12A-19.100, F.A.C., to incorporate, by reference, updates to three forms, as well as incorporate revisions necessitated by the adoption of Rule 12AER20-13, 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:

12AER20-15 ~~12A-19.100~~ Public Use Forms.

(1)(a) No Change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or, 4) 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 Department's TDD at 1(800)367-8331 or (850)922-1115.

(2) No change

Form Number	Title	Effective Date
(3) through (7)	No change	
(8) DR-700022	Notification of Changes to the Address/Jurisdiction Database <del>Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (R. 10/13)</del> ( <del><a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03625">http://www.flrules.org/Gateway/reference.asp?No=Ref-03625</a></del> )	<u>12/20</u> <del>01/14</del>
(9) DR-700025	<del>Objection to Address Assignment in the Address/Jurisdiction Database</del> <del>Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment (R. 10/13)</del> ( <del><a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03626">http://www.flrules.org/Gateway/reference.asp?No=Ref-03626</a></del> )	<u>08/20</u> <del>01/14</del>
(10)	No change	
(11) DR-700027	Local Government Authorization for Omission of Address or Incorrect Address Identification ( <del>R. 10/13</del> ) ( <del><a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03628">http://www.flrules.org/Gateway/reference.asp?No=Ref-03628</a></del> )	<u>12/20</u> <del>01/14</del>

(12) through (13)	No change	
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*Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS; s. 32, Ch. 2020-10 LOF. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS; s. 21, Ch. 2020-10 LOF. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20.*

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: December 10, 2020