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DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12AER21-21
RULE TITLE: Registration.

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 26 of Chapter 2021-2, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement Sections 2, 5, 6, 8, and 12 of Chapter 2021-2, Laws of Florida. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding registration requirements for marketplace providers, marketplace sellers,

and remote sellers, which is dependent on whether or not the dealer has a physical nexus or an economic nexus.

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 Sections 2, 5, 6, 8, and 12 of Chapter 2021-2, Laws of Florida. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of the provisions Sections 2, 5, 6, 8, and 12 of Chapter 2021-2, Laws of Florida.

SUMMARY: Emergency Rule 12AER21-21 amends Rule 12A-1.060, F.A.C., by outlining registration requirements for marketplace providers and marketplace sellers with a physical nexus and the registration requirements for marketplace providers, marketplace sellers, and remote sellers with an economic nexus. This emergency rule incorporates, by reference, the informational form Florida Business Tax Application for Marketplace Providers and Remote Sales. This emergency rule supersedes Emergency Rule 12AER21-9.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone: (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER21-21 ~~12A-1.060~~ Registration.

(1) Persons required to register as dealers.

(a) No change

(b)1. For purposes of this rule, a “dealer” means a dealer, as defined in Section 212.06(2), F.S., ~~and a dealer who makes mail order sales, as provided in Section 212.0596, F.S.~~

2. No change

(c) The term “dealer” includes a retailer who transacts a substantial number of remote sales or a marketplace provider that has a physical presence in Florida or that makes or facilitates through its marketplace a substantial number of remote sales.

(c) through (d) No change; renumbered (d) through (e)

(2) No change

(3) Registration of marketplace providers and remote sellers.

(a) Marketplace providers and remote sellers, as defined in Rule 12AER21-23, must register electronically with the Department to collect and remit sales tax and discretionary sales surtax and obtain a separate certificate of registration for each marketplace and each place of business in Florida. A marketplace is deemed a separate place of business. A separate application is required for each place of business located within Florida. Out-of-state businesses can submit one application for all out-of-state locations.

