

[REDACTED]

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12AER21-22 RULE TITLE: Public Use Forms.

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 5, 6, 8, 10, 11, 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 the replacement of the sales tax bracket system with a rounding algorithm and remote sales, which replaces mail order sales in order to capture retail sales made by mail, telephone, the Internet, and other means of communication.

Section 51 of Chapter 2021-31, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement Section 18 of Chapter 2021-31, Laws of Florida. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the process by which a forwarding agent may apply to the Department for and receive a Certificate of Forwarding Agent Address.

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 5, 6, 8, 10, 11, and 12 of Chapter 2021-2, and Section 51 of Chapter 2021-31, Laws of Florida. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of the provisions of Sections 5, 6, 8, 10, 11, and 12 of Chapter 2021-2, and Section 18 of Chapter 2021-31, Laws of Florida.

SUMMARY: Emergency Rule 12AER21-22 amends Rule 12A-1.097, F.A.C., by incorporating five revised sales and use tax forms which are amended to reflect changes to the sales tax bracket system and mail order sales, as well as one new form for applying for a Florida Certificate of Forwarding Agent Address. This emergency rule supersedes Emergency Rule 12AER21-12.

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:

12AER21-22 ~~12A-1.097~~ Public Use Forms.

(1) No change

Form Number	Title	Effective Date

(2)(a) DR-1	Florida Business Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref 11781)	01/22 03/20
(b) through (c)	No change	
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location (http://www.flrules.org/Gateway/reference.asp?No=Ref 11782)	01/22 03/20
(e) through (f)	No change	
(3)	No change	
(4)(a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref 12310)	07/21 01/21
(c)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref 12311)	07/21 01/21
(c) through (d)	No change	
(e) DR-15EZ N	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref 12312)	07/21 01/21
(f) through (k)	No change	
(6) through (24)	No change	
(25) DR-1FA	Application for a Florida Certificate of Forwarding Agent Address	01/22

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.
5-12-92, 8-10-92, 11-16-93, 3-20-96, 4-17-03.
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: January 1, 2022

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PROPOSED EFFECTIVE DATE: JANUARY 1, 2022
 Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (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), 443.171(2), (7), 1002.40(16) FS, Section 26 of Chapter 2021-2, Section 51 of Chapter 2021-31, L.O.F. Law Implemented ~~92.525(1)(b)~~, 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,