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waters for specific extended periods after the date the boat was purchased as indicated on the decals. These forms provide that the number and expiration date of a decal set is to be included in the records maintained by registered boat and yacht dealers. THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-6041, email RuleComments@floridarevenue.com.

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NO.: RULE TITLE:

12AER24-6 Public Use Forms

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, Laws of Florida (L.O.F.), authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of section 212.05(1)(a), F.S., as amended by section 28, Chapter 2024-158, L.O.F., effective July 1, 2024, regarding the exemption for boats sold in Florida to nonresident purchasers. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 212.05(1)(a), F.S.

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 28, Chapter 2024-158, L.O.F. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12AER24-6, Public Use Forms, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, p. 2278). On August 1, 2024 (Vol. 50, No. 150, pp. 2762-2763), the Department published a Notice of Rule Development for Rule 12A-1.097, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12A-1.097, F.A.C., if adopted, would address the same topic as Emergency Rule 12AER24-6. Section 61, Chapter 2024-158, L.O.F., specifically provides for the renewal of the emergency rule pending procedures to revise the permanent rule addressing the same subject of the emergency rule. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12AER24-6 is renewed.

SUMMARY: Emergency Rule 12AER24-6, Public Use Forms, incorporates, by reference, two forms that allow registered boat or yacht dealers to purchase decal sets from the Department to be affixed to certain boats sold in Florida to nonresident purchasers. When affixed to a boat that is five net tons of admeasurement or larger sold in Florida to a nonresident purchaser, the decal set allows the boat to remain in Florida

THE FULL TEXT OF THE EMERGENCY RULE IS:

**12AER24-6 ~~12A-1.097~~ Public Use Forms.**

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

| Form Number   | Title   | Effective Date |
|---|---|----------------|
| (2) through (9) No change.                                |   |                |
| (10)(a)<br>DR-42  | <u>Application/Order Form for Boat Decal Sets</u><br>( <a href="http://www.floridarevenue.com/rules">http://www.floridarevenue.com/rules</a> )            | <u>07/24</u>   |
| (b) DR-42E  | <u>Application for Extension of 90-Day Decal to 180 Days</u><br>( <a href="http://www.floridarevenue.com/rules">http://www.floridarevenue.com/rules</a> ) | <u>07/24</u>   |
| (10) through (22) Renumbered (11) through (23) No change. |   |                |

PROPOSED EFFECTIVE DATE: January 1, 2025

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 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., s. 61, Ch. 2024-158, L.O.F., 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, 212.0305, 212.031, 212.04, 212.05, 212.0501, 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), (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., s. 28, Ch. 2024-158, L.O.F., 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, 6-14-22, 1-1-23, 1-1-24, 7-1-24, Renewed 1-1-25.*

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, 2025

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