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DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER24-8 Specific Limitations

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 212.054(2)(b), F.S., as amended by section 29, Chapter 2024-158, L.O.F., effective July 1, 2024. This law provides changes regarding the discretionary sales surtax limitation on the sale of a boat and the corresponding trailer sold to the same purchaser, at the same time, and included in the same invoice. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 212.054(2)(b), 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 29, 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 12AER24-8, Specific Limitations, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, pp. 2279-2280). On August 1, 2024 (Vol. 50, No. 150, p. 2763), the Department published a Notice of Rule Development for Rule 12A-15.004, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12A-15.004, F.A.C., if adopted, would address the same topic as Emergency Rule 12AER24-8. 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 12AER24-8 is renewed.

SUMMARY: Emergency Rule 12AER24-8, Specific Limitations, incorporates the provisions of sub-subparagraph 212.054(2)(b)1.b., F.S., added by section 29, Chapter 2024-158, L.O.F., effective July 1, 2024. This emergency rule provides that a sale of a boat and the corresponding trailer identified as a motor vehicle is taxed as a single item when sold to the same purchaser, at the same time, and included in the same invoice.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Brinton Hevey, Technical Assistance and Dispute Resolution, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER24-8 ~~12A-15.004~~ Specific Limitations.

(1) through (2) No change.

(3) When multiple items of tangible personal property are sold by a dealer to the same purchaser at the same time, the \$5,000 limitation applies when the sale or purchase is a single sale that meets the requirements of paragraph (a) and is a sale of items normally sold in bulk or items that comprise a working

unit, or a part of a working unit, that meets the requirements of paragraph (b).

(a) No change.

(b) ITEMS NORMALLY SOLD IN BULK OR ITEMS THAT COMPRISE A WORKING UNIT. A single sale must be a sale of items of tangible personal property that meets at least one of the following conditions:

1. through 2. No change.

3. The items are normally sold in single sale by the seller to the purchaser for use in the normal business practice of the purchaser as an integrated unit; ~~or~~

4. The items are component parts that have no utility unless assembled with each other to form a working unit or part of a working unit; or-

5. The items are a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., sold to the same purchaser, at the same time, and included in the same invoice.

(c) through (d) No change.

PROPOSED EFFECTIVE DATE: January 1, 2025

Rulemaking Authority 212.18(2), 213.06(1) FS., s. 61, Ch. 2024-158, LOF. Law Implemented 212.02(15), (19), 212.05(1), 212.054, 212.055 FS., s. 29, Ch. 2024-158, LOF. History—New 12-11-89, Amended 5-12-92, 3-17-93, 11-16-93, 10-2-01, 4-17-03, 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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