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DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.103 Mail Order Sales

PURPOSE AND EFFECT: The purpose of this rulemaking is to incorporate provisions relating to the collection of sales tax by marketplace sellers in order to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Revisions to Rule 12A-1.103 implement 212.05965(11), F.S.,

allowing marketplace sellers to collect and remit sales tax on sales made through a marketplace when the marketplace seller meets the conditions set forth in subsection (11). These provisions become effective April 1, 2022.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses the process in which marketplace sellers provide notification to the Department that the seller will collect and remit sales tax on sales made through a marketplace.

RULEMAKING AUTHORITY: 212.0596(3), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.05, 212.0596, 212.05965, 212.06(2), 212.18(3), 213.37 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 16, 2021; 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:
<https://attendee.gotowebinar.com/register/6880924505219916556>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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