

GENERAL TAX ADMINISTRATION



AGENDA FOR RULE DEVELOPMENT WORKSHOP

WORKSHOP REQUESTED AND WILL BE HELD
ON AUGUST 14, 2025, AT 10:00 A.M.

THIS MEETING IS OPEN TO THE PUBLIC

Date & Time	August 14, 2025, 10:00 a.m.	Location	Room 1820, Bldg. One 2450 Shumard Oak Blvd. Tallahassee, Florida
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Workshop materials are available online at <http://www.floridarevenue.com/rules>

Agenda Items

Call to order:

- Introduction of Department of Revenue staff
- Opening remarks by Department of Revenue
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Presentation and public discussion of the proposed changes to the following rules:

Chapter 12A-1: Sales and Use Tax (Florida Certificates of Forwarding Agent Address)

- Rule 12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- Rule 12A-1.097 Public Use Forms
 - DR-1FA: Application for a Florida Certificate of Forwarding Agent Address

Chapter 12A-1: Sales and Use Tax

- Rule 12A-1.001 Specific Exemptions
- Rule 12A-1.005 Admissions
- Rule 12A-1.008 Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals
- Rule 12A-1.010 Receipts from Sales by Barber Shops and Beauty Shops
- Rule 12A-1.037 Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
- Rule 12A-1.0371 Sales of Coins, Currency, or Bullion
- Rule 12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates
- Rule 12A-1.039 Sales for Resale
- Rule 12A-1.044 Vending Machines
- Rule 12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations
- Rule 12A-1.060 Registration
- Rule 12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations
- Rule 12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft
(Repeal)

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Chapter 12A-1 (Cont'd)

- Rule 12A-1.072 Advertising Agencies
- Rule 12A-1.073 Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage
- Rule 12A-1.085 Exemption for Qualified Production Companies
- Rule 12A-1.091 Use Tax
- Rule 12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors
- Rule 12A-1.097 Public Use Forms
 - DR-1: Florida Business Tax Application
 - DR-15: Sales and Use Tax Return
 - DR-15CON: Consolidated Summary – Sales and Use Tax Return
 - DR-15EZ: Instructions for DR-15EZ Sales and Use Tax Returns
 - DR-15MO: Out-of-State Purchase Return
 - DR-15N: Instructions for DR-15 Sales and Use Tax Returns
 - DR-16A: Application for Self-Accrual Authority/Direct Pay Permit
 - DR-16P*: Sales and Use Tax Direct Pay Permit
 - DR-16R: Renewal Notice and Application for Sales and Use Tax Direct Pay Permit
 - DR-1A: Application for Registered Businesses to Add a New Florida Location
 - DR-1C: Application for Collective Registered of Living or Sleeping Accommodations
 - DR-1N: Registering Your Business
 - DR-231*: Certificate of Exemption for Entertainment Industry Qualified Production Company
 - DR-46NT: Nontaxable Medical Items and General Grocery List
 - DR-5: Application for Consumer's Certificate of Exemption with Instructions
 - DR-5DCP: Application for Data Center Property Certificate of Exemption
 - DR-7: Consolidated Sales and Use Tax Return
 - DR-7N: Instructions for Consolidated Sales and Use Tax Return
- Rule 12A-1.108 Exemption for Data Center Property
- Rule 12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property
- Rule 12A-1.117 Annual Back-to-School Sales Tax Holiday

Public comments

Closing comments from Department of Revenue staff

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Instructions for Attending

You can join this meeting by:

- Using your computer for a webinar broadcast.
 - To attend the virtual meeting, you must register on the Internet before the meeting. Register with the following link before the meeting:
<https://attendee.gotowebinar.com/register/1440721321306007383>
 - Enter your name and contact information and click Register at the bottom of the screen.
 - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address.
 - **IMPORTANT:** Save this email electronically. The link is complex. If you save the email, you can open it and click on the link the day of the meeting.

Attendees using the Webinar broadcast have three options:

1. Telephone and AUDIO PIN allows you to speak at the meeting. (All calls are muted.)
 2. Telephone with NO AUDIO PIN – Listen Only.
 3. A computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control and wait your turn.
- If you want to ask a question or make a comment:
 - Using audio: Use the “raise hand” function within the webinar software. Department staff will acknowledge and unmute the participant so they may ask their question.
 - Without audio: Use the “comment box” within the webinar software to submit the question. Department staff will read the question aloud prior to answering.

For Technical Support:

If you have problems accessing the registration, send an email to

Tonya.fulford@floridarevenue.com, using “Rule Development Workshop, August 14” in the subject line.