

Danielle Boudreaux

From: French Brown <FBrown@deanmead.com>
Sent: Sunday, October 10, 2021 7:32 PM
To: RuleComments; Danielle Boudreaux
Cc: Edward Lee Gonzalez; Brinton Hevey
Subject: Proposed Rule Comments

DOR Team,

To follow-up from my verbal comments during the Rule Development Workshop on September 23rd, please see the below comments for the Department's consideration:

Sales and Use Tax

Proposed Changes to Rule 12A-1.103, F.A.C.

While I understand the Department's intent to narrow this rule to focus only on those remote sellers exceeding the \$100,000 substantial number of remote sales, the Department's use of a "remote seller" definition in the proposed rule is inconsistent with the definition of "remote seller" in Chapter 2021-02, L.O.F. This inconsistency may create confusion for taxpayers. Perhaps instead, the Department could consider changing the rule language to a "registered remote seller" or "qualifying remote seller."

Motor Fuel

Form DR-309631N, page 2 – it appears that the product code for dyed kerosene was inadvertently changed from Type 072 to Type 071.

Form DR-309632N, page 4 – it appears that the trucking mode of transportation (J) was inadvertently removed.

Form DR-309622N, page 11 – it appears that the word "supplier" is necessary at the end of this paragraph:

The Ultimate Vendor Credit Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal.

Thank you for your consideration.

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