

STATE OF FLORIDA
DEPARTMENT OF REVENUE

CHAPTER 12A-1 SALES AND USE TAX
RULE WORKSHOP

The above entitled Meeting convened at 2450
Shumard Oak Boulevard, Tallahassee, Florida on the 15th
day of November, 2021, commencing at 1:00 p.m.

Reported by:
JEFFREY R. BABCOCK
Court Reporter

1 APPEARANCES:

2 DANIELLE BOUDREAUX

JENNIFER ENSLEY

3 MARK HAMILTON, ESQUIRE

HEATHER MILLER

4 JACEK STRAMSKI, ESQUIRE

TONY HAMM, ESQUIRE

5 ATTENDEES:

6 H. FRENCH BROWN, IV, ESQUIRE

P R O C E E D I N G S

MS. BOUDREAUX: (Inaudible) 15th, 2021, and this is a public rule development workshop held pursuant to Section 120.54(3) Florida Statutes, for the purpose of discussing the proposed rule, including one form, implementing 2021 legislative changes which created a process by which a forwarding agent may apply to the Department for and receive a Certificate of Forwarding Agent Address. A notice of rule development was published in the November 1, 2021 edition of the *Florida Administrative Register*, Volume 47, Number 212, page 5108.

My name is Danielle Boudreaux, I am a Revenue Program Administrator in the Department's Technical Assistance and Dispute Resolution section, which may be referred to as TADR, or T-A-D-R, during the course of this rule development workshop.

I will be presenting the proposed rule language and form implementing the Florida Certificate of Forwarding Agent Address, pursuant to section 212.06(5)(b) Florida statutes.

At this time, I will ask our panel members to introduce themselves, giving their name and position.

MS. ENSLEY: Good afternoon, my name is Jennifer Ensley, I'm a tax law specialist in TADR.

1 Today I'll be moderating comments and questions during
2 the workshop.

3 MR. HAMILTON: Mark Hamilton, General Counsel
4 with Florida Department of Revenue.

5 MS. MILLER: I'm Heather Miller with General
6 Tax Administration.

7 MR. STRAMSKI: Jacek Stramski, Special
8 Counsel, Department of Revenue.

9 MR. HAMM: Tony Hamm, Deputy General Counsel.

10 MS. BOUDREAUX: After we go over information
11 regarding the workshop and webinar, I will provide a
12 summary of the proposed amendments to Rule 12A-1.0015
13 Sales for Export, Sales to Nonresident Dealers and
14 Foreign Diplomats; and the proposed form, Form DR-1FA
15 Application for a Florida Certificate of Forwarding
16 Agent Address incorporated by reference in Rule
17 12A-1.097.

18 Finally, we will open the floor for any
19 questions or comments regarding the proposed rule text
20 and form. This workshop is taking place both in
21 person and using electronic media. If anyone
22 attending this workshop via webinar experiences
23 technical difficulties, use the chat option to send a
24 message.

25 As with other Department of Revenue rule

1 workshops and hearings, we do have a court reporter
2 present to record this rule development workshop. The
3 court reporter is participating remotely, so we ask
4 that meeting participants state their name each time
5 they speak. If it is necessary, please spell your
6 first and last name the first time you speak during
7 the workshop.

8 For reference, the draft rule and form are on
9 the Department's proposed rules web page at
10 floridarevenue.com/rules. Select the General Tax
11 proposed rules drop-down at the bottom of the page,
12 then select the link for Rule 12A-1.0015 under the
13 link for Chapter 12A-1.

14 MS. ENSLEY: I'll now explain the process
15 that we will use for taking questions and comments
16 regarding the agenda items. Please note we will take
17 questions and comments after we have presented the
18 rule and form. Before asking a question or providing
19 a comment, participants will need to state their name
20 and whom they represent.

21 Questions and comments from participants
22 attending in person will be taken first, followed by
23 those attending via webinar. Currently all webinar
24 participants are muted to avoid accidental background
25 noise or interruptions. We will unmute participants

1 if they have a comment or a question.

2 To let our staff know you would like to
3 speak, webinar participants should raise their hand
4 using the icon on the grab tab left of your control
5 panel. Staff will call on participants when it's
6 their turn to speak. If you do not wish to speak,
7 please send your question or comment, along with whom
8 you represent, using the chat option. Staff will
9 state your name and read your question or comment out
10 loud. All comments received during the workshop will
11 be recorded by the court reporter.

12 MS. BOUDREAUX: Please remember to hold any
13 questions or comments until the explanation of the
14 proposed rule is completed.

15 Section 212.06(5)(b) Florida Statutes, as
16 amended by Chapter 2021-31 Section 18 Laws of Florida
17 establishes the process by which a forwarding agent
18 engaged in international export may apply to the
19 Department for a Florida Certificate of Forwarding
20 Agent Address. Under Section 212.06(5), tangible
21 personal property that has been imported, produced or
22 manufactured in this state for export is not subject
23 to tax if the importer, producer, or manufacturer
24 delivers the same to a forwarding agent for export.

25 The purpose of the Florida Certificate of

1 Forwarding Agent Address is to create a list of the
2 designated addresses of certificate holders that
3 dealers can use to document sales not subject to tax
4 when tangible personal property purchased is delivered
5 to a forwarding agent at a designated address for
6 international export.

7 Each certificate is valid for five years from
8 the date of issuance; however, Florida law requires
9 the Department to annually verify the designated
10 address for each certificate. Certificate holders are
11 required to notify the Department within 30 days of a
12 material change which is detailed in the proposed rule
13 language, or if they no longer meet the eligibility
14 requirements for a certificate.

15 The proposed amendments to Rule 12A-1.0015
16 and the incorporation of a new form in Rule 12A-1.097
17 outline the application process, eligibility criteria,
18 and renewal requirements for a Florida Certificate of
19 Forwarding Agent Address, as well as record keeping
20 requirements and when a forwarding agent is required
21 to collect and remit tax.

22 To receive a certificate, applicants must
23 demonstrate each of the following: The applicant's
24 principal business activity is facilitating for
25 compensation the export of property owned by other

1 persons; the applicant is engaged in international
2 export; and the designated address for which
3 certification is sought is used exclusively by the
4 applicant for receiving tangible personal property
5 originating with a United States vendor for export out
6 of the United States through a continuous and unbroken
7 exportation process.

8 To demonstrate eligibility, applicants are
9 required to submit a completed Form DR-1FA,
10 Application for a Florida Certificate of Forwarding
11 Agent Address; a copy of their federal income tax
12 return for the preceding taxable year, if one was
13 filed; and a completed Form DR-1 Florida Business Tax
14 Application to register as a dealer.

15 Per statute, the proposed rule language and
16 proposed form have provisions for applicants who filed
17 a federal income tax return with a NAICS code --
18 N-A-I-C-S -- with a NAICS code of 488510, or filed a
19 federal income tax return with a different NAICS code;
20 and for applicants who did not file a federal income
21 tax return during the preceding taxable year.

22 We will now open the floor for questions or
23 comments.

24 MR. BROWN: French Brown on behalf of Dean
25 Mead Law Firm and the -- representing the Florida

1 International ECommerce Exporter Associations. Thank
2 you all this afternoon for your time.

3 Two minor comments, and then one other thing
4 just that I wanted to have a little bit of a
5 discussion on. The first minor comment on the rule --
6 and obviously new subsection (4) is created -- in the
7 middle of page 3 on paragraph (C)1.b, it talks about
8 -- it starts out with "a copy of the applicant's
9 federal tax return" showing the NAICS code consistent,
10 then it says "and an explanation of why the NAICS code
11 demonstrates" that, I believe that "and" should be an
12 "or." I read the statute to be an "or," I also read
13 your current form to be an "or," because on the
14 current form -- on the current proposed form, there's
15 no place to put in an explanation if you are under
16 that NAICS code; so I think that "and" needs to be an
17 "or."

18 And then on the following page of the rule,
19 near the bottom half of page 4, for the new
20 paragraph -- oh, yeah, sorry, for paragraph (e,) just
21 a suggestion: That last sentence clearly talks the
22 about that the applicant may protest the denial
23 pursuant to those sections. It may ultimately be in
24 the Department's best interest to clarify that that's
25 the standard 21 days, or maybe otherwise reference the

1 *Florida Administrative Register* rule that talks about
2 the 21 days.

3 And the reason why I suggest that is because
4 on the following page, in new paragraph (j)2, you talk
5 about 30 consecutive calendar days after the notice of
6 denial, and that one talks about administrative
7 hearing, so it might get a little confusing for
8 taxpayers if the new paragraph (e) is just left
9 open-ended, and it's not really talked about how long
10 to challenge that denial -- that application denial.

11 And then the bigger thing, just to kind of
12 talk through and discuss, it relates to -- to
13 obviously recognizing that the language does -- it
14 defines forwarding agent as someone who facilitates
15 for compensation the export of property by other
16 persons, and then the legislation that was passed also
17 separately talks about international export revenues;
18 but frankly, both myself and the members of the
19 association that floated this language through,
20 everyone got confused on the form that you're asking
21 for two different sets of numbers.

22 We all understand, obviously, what total
23 estimated revenues or total revenues for the prior
24 year is; but on pages 4 and 5, related to federal
25 income tax returns, you break out separately what the

1 revenues associated with international export and the
2 revenue that's associated with essentially
3 international export for property owned by other
4 persons, and so just -- I think -- and I think that it
5 would save a lot of heartache -- or headaches for the
6 Department if there was additional clarification
7 there.

8 You know, when you mean international export,
9 do you mean for yourself and others? Are these, you
10 know, mutually exclusive, or -- you know, what type of
11 numbers is the Department going to be wanting there?

12 Just additional guidance to taxpayers,
13 because it's really unclear on how you would answer
14 those two questions, at least the way that it's
15 currently prepared.

16 MS. BOUDREAUX: Thank you. I appreciate your
17 feedback on that and your comments. With regards to
18 the revenue associated with international export, and
19 revenues associated with facilitating for
20 compensation, I believe -- and y'all can -- I don't
21 know if you want to join in on this -- the -- our
22 intent for this was to establish -- have another way
23 to establish principal business activity of
24 international export, in addition to facilitating for
25 compensation; and that fee is part of -- fee would be

1 added -- it's part of (d.) So it's just a subset of
2 (d). Am I correct, Jacek?

3 MR. STRAMSKI: Yeah. To build off on that a
4 little bit, the -- the statute essentially is three
5 elements that have to be met by a forwarding agent, so
6 we're trying to capture each of these. The --

7 MR. BROWN: Yeah.

8 MR. STRAMSKI: -- subparagraph (d) goes to
9 whether or not an applicant is actually a forwarding
10 agent, which can be satisfied under the statutory
11 definition by even engaging in domestic export, but
12 there is also this additional requirement of having
13 engaged in international export that has to be
14 satisfied before an applicant would be eligible for a
15 certificate.

16 MS. BROWN: Understood. So -- and this --
17 again, this is French Brown for the recorder's
18 purposes -- yeah, so (d) is a subset of (c) -- oh, no,
19 actually it is not --

20 (Multiple speakers, unintelligible.)

21 MS. BOUDREAUX: (c) is a subset of (b.)

22 MR. BROWN: (c) is a subset of -- well, but
23 it also -- because you can -- because interestingly
24 enough, you could export not property owned by others,
25 you see what I'm saying? That's what I thought the

1 distinction the Department was trying to get at, not
2 the -- not the international side of things, versus
3 the forwarding just of -- for domestic, too.

4 But -- so again, that just goes to show I
5 think it just needs a little bit -- either in the rule
6 or in the form in the instructions, just to clearly
7 explain what the Department's looking for there; and
8 may be explain that just because there's a dollar of
9 revenue, it can maybe show up on both (c) and (d,) so
10 that it's clear to taxpayers so they don't think that
11 it's a mutually exclusive question that the
12 Department's trying to ask.

13 But no, completely understand that the way
14 that the statute's laid out and the language that was
15 initially proposed by the Department that's in the
16 statute that does carve out the separate between
17 international export and exporting for others, or
18 compensation -- facilitating for compensation the
19 export of property owned by others; but just again, I
20 think it -- I think it would help both taxpayers and
21 the Department, at the end of the day, if there's a
22 little bit of clarify there so that it was absolutely
23 clear what types of things you were looking for.
24 Examples or something along those lines may be
25 helpful.

1 MS. BOUDREAUX: Thank you very much. We
2 appreciate the feedback. Do we have any questions
3 from Webinar participants? No questions so far. All
4 right. If there's anybody who has any questions or
5 comments who's on the webinar, we'd be happy to take
6 those questions or comments now. And you'll either
7 want to use the chat option in GoToWebinar, or raise
8 your hand using the electronic raise your hand option
9 in GoToWebinar.

10 All right. Well, thank you. If anybody does
11 have any comments that they want to share after this
12 meeting concludes, we'd be happy to accept those. So
13 if you would like to submit written comments, and
14 remembering that they will become public record,
15 please do so by close of business on November 30th,
16 2021. Comments may be submitted via email at
17 rulecomments -- just the word "rule," r-u-l-e,
18 "comments," plural, no spaces -- @floridarevenue.com.

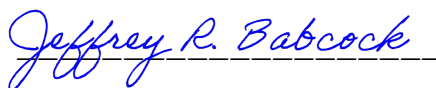
19 On behalf of the Department, I would like to
20 thank each of you for participating and sharing your
21 comments with us. Your participation is very helpful
22 during the rule promulgation process. This concludes
23 the rule development workshop. Thank you.

24 (Proceedings were concluded at 1:16 p.m.)
25

1 CERTIFICATE OF REPORTER

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3
4
5 I, JEFFREY R. BABCOCK, do hereby certify that I
6 was authorized to and did report the foregoing
7 proceedings, and that the transcript, pages 1 through 14,
8 is a true and correct record of my stenographic notes.
9

10 Dated this 4th day of December, 2021 at
11 Tallahassee, Leon County, Florida.

12
13 

14 JEFFREY BABCOCK

15 Court Reporter
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<p>detailed (7:12)</p> <p>development (3:3)(3:10)(3:17)(5:2)(14:23)</p> <p>did (8:20)(15:6)</p> <p>different (8:19)(10:21)</p> <p>difficulties (4:23)</p> <p>diplomats (4:14)</p> <p>discuss (10:12)</p> <p>discussing (3:5)</p> <p>discussion (9:5)</p> <p>dispute (3:15)</p> <p>distinction (13:1)</p> <p>document (7:3)</p> <p>does (10:13)(13:16)(14:10)</p> <p>dollar (13:8)</p> <p>domestic (12:11)(13:3)</p> <p>don't (11:20)(13:10)</p> <p>draft (5:8)</p> <p>drop-down (5:11)</p> <p>during (3:16)(4:1)(5:6)(6:10)(8:21)(14:22)</p>	<p>for (3:4)(3:8)(4:13)(4:15)(4:18)(5:8)(5:12)(5:13)(5:15)(6:19)(6:22)(6:24)(7:5)(7:7)(7:10)(7:14)(7:18)(7:24)(8:2)(8:4)(8:5)(8:10)(8:12)(8:16)(8:20)(8:22)(9:2)(9:19)(9:20)(10:7)(10:15)(10:21)(10:23)(11:3)(11:5)(11:9)(11:19)(11:22)(11:24)(12:14)(12:17)(13:3)(13:7)(13:17)(13:18)(13:23)(14:20)</p> <p>foregoing (15:6)</p> <p>foreign (4:14)</p> <p>form (3:6)(3:19)(4:14)(4:20)(5:8)(5:18)(7:16)(8:9)(8:13)(8:16)(9:13)(9:14)(10:20)(13:6)</p> <p>forwarding (3:7)(3:9)(3:20)(4:15)(6:17)(6:19)(6:24)(7:1)(7:5)(7:19)(7:20)(8:10)(10:14)(12:5)(12:9)(13:3)</p> <p>frankly (10:18)</p> <p>french (2:6)(8:24)(12:17)</p> <p>from (5:21)(7:7)(14:3)</p>
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<p>each (5:4)(7:7)(7:10)(7:23)(12:6)(14:20)</p> <p>ecommerce (9:1)</p> <p>edition (3:11)</p> <p>either (13:5)(14:6)</p> <p>electronic (4:21)(14:8)</p> <p>elements (12:5)</p> <p>eligibility (7:13)(7:17)(8:8)</p> <p>eligible (12:14)</p> <p>email (14:16)</p> <p>end (13:21)</p> <p>engaged (6:18)(8:1)(12:13)</p> <p>engaging (12:11)</p> <p>enough (12:24)</p> <p>ensley (2:2)(3:24)(3:25)(5:14)</p> <p>entitled (1:10)</p> <p>esquire (2:3)(2:4)(2:6)</p> <p>essentially (11:2)(12:4)</p> <p>establish (11:22)(11:23)</p> <p>establishes (6:17)</p> <p>estimated (10:23)</p> <p>even (12:11)</p> <p>everyone (10:20)</p> <p>examples (13:24)</p> <p>exclusive (11:10)(13:11)</p> <p>exclusively (8:3)</p> <p>experiences (4:22)</p> <p>explain (5:14)(13:7)(13:8)</p> <p>explanation (6:13)(9:10)(9:15)</p> <p>export (4:13)(6:18)(6:22)(6:24)(7:6)(7:25)(8:2)(8:5)(10:15)(10:17)(11:1)(11:3)(11:8)(11:18)(11:24)(12:11)(12:13)(12:24)(13:17)(13:19)</p> <p>exportation (8:7)</p> <p>exporter (9:1)</p> <p>exporting (13:17)</p>	<p>general (4:3)(4:5)(4:9)(5:10)</p> <p>get (10:7)(13:1)</p> <p>giving (3:23)</p> <p>goes (12:8)(13:4)</p> <p>going (11:11)</p> <p>good (3:24)</p> <p>got (10:20)</p> <p>gotowebinar (14:7)(14:9)</p> <p>grab (6:4)</p> <p>guidance (11:12)</p>
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