

STATE OF FLORIDA
DEPARTMENT OF REVENUE

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GENERAL TAX ADMINISTRATION
RULE WORKSHOP

DATE: AUGUST 14, 2025

LOCATION: GOTO WEBINAR

Reported by: Kimberly Renchen

Notary Public, State of Florida

P R E S E N T

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BRINTON HEVEY, INTRA-DEPARTMENTAL PROJECTS ADMIN

TAMMY MILLER, DIRECTOR OF THE DEP. OFFICE OF TECH. ASSISTANCE

JACEK STRAMSKI, EXEC. SENIOR ATTORNEY WITH THE OFFICE OF COUNSEL

P R O C E E D I N G S

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MS. MILLER: Good morning. My name is Tammy Miller. I am the Director of the Department's Office of Technical Assistance, and I will be the moderator for today's workshop. Today is August 14, 2025, and this is a public rule development workshop held pursuant to Section 120.54, paragraph 2, Florida Statute, to discuss the proposed amendments within Rule Chapter 12A-1, Sales and Use Tax, Florida Administrative Code.

A notice of rule development regarding the subject rules and forms was published in the July 31, 2025 edition of the Florida Administrative Register, Volume 51, Number 148. A list of the rules and forms that are the subject of this workshop can be found on the agenda posted on the Department's website at floridarevenue.com/rules, as can the draft rules and forms. All items can be found by selecting the General Tax Proposed Rules drop-down at the bottom of the page and selecting either of the 12A-1 links for the rules and forms we would like to review.

At this time, I will ask staff members from the Department to introduce themselves, giving their name and position, starting with the person to my left.

MR. HEVEY: Good morning. My name is Brinton Hevey. I'm a Project Administrator with the Office of Technical Assistance. I will present the rules and forms amendments

1 that are the subject of this workshop and assist with
2 providing information in response to questions and comments.

3 MR. STRAMSKI: Good morning. My name is Jacek
4 Stramski. I'm the Executive Senior Attorney with the Office
5 of General Counsel. I will also assist with providing
6 information in response to questions and comments.

7 MS. MILLER: After I go over information regarding the
8 workshop and webinar, a brief explanation of changes for
9 each rule will be presented. For discussion purposes, we
10 have grouped the rules together by some statutory provisions
11 created and amended by the legislature, as opposed to by
12 individual rules and chapters. After each related group of
13 rules has been presented, we will open the floor for any
14 questions or comments regarding the proposed rules -- and
15 forms.

16 This workshop is taking place both in person and
17 webinar. For the record, we have no individuals attending
18 in person from outside the agency. All participants from
19 outside the agency are attending via webinar. If anyone
20 attending the workshop via webinar experiences technical
21 difficulty, please use the chat option to send our staff a
22 message.

23 As with other Department of Revenue rule workshops and
24 hearings, we have a court reporter to record the workshop.
25 The court reporter is also attending remotely. When we are

1 asking a question or providing a comment, participants
2 should state their name and whom they represent. Please
3 spell your first and last name the first time you speak
4 during the workshop.

5 Because the court reporter is participating remotely,
6 we ask that meeting participants state their name each time
7 they speak. Currently, all webinar participants are muted
8 to avoid accidental background noise or interruptions. We
9 will unmute you from here if you have a comment or question.

10 To let our staff know you would like to speak, webinar
11 participants should raise their hand using the icon on your
12 graph tab found on the left of your control panel.

13 Staff will then call on participants when it is your
14 turn to speak. If you have a question or comment and do not
15 wish to speak, you can send your question or comment along
16 with whom you represent using the chat option. Staff will
17 state your name and read your question or comment out loud.
18 We ask that you hold any comments or questions until the
19 explanation of each group of rules is completed and we open
20 the floor for discussion.

21 Again, all comments received during the workshop will
22 be recorded by the court reporter. I will now ask Brinton
23 to present the proposed rules.

24 MR. HEVEY: We will discuss Rule 12A-1.0015 and Rule
25 12A-1.097, as they pertain to freight forwarders and the

1 Florida Certificate of Forwarding Agent Address after
2 completing our discussion regarding the other rules, such as
3 Rule 12A-1, that are included in this workshop. We will
4 begin with Rule 12A-1.001, which is the exemptions. This
5 amendment to Rule 12A-1.001, (3), clarifies that persons
6 partially sighted that hold an identification card issued by
7 the Division of Blind Services, as provided in Section
8 413.091 of the Florida Statutes, followed by a board
9 certificate of exemption for the Blind.

10 This amendment was proposed for clarification purposes
11 as part of the Department's regulatory plan. Are there any
12 questions or comments regarding the amendment to Rule
13 12A-1.001? Again, we ask that you state and spell your name
14 and who you represent the first time you speak and state
15 your name each time. We move on to Rule 12A-1.005,
16 Admissions.

17 This amendment to Rule 12A-1.005 is the exemption for
18 admission to the NASCAR Cup Series Championship Race, when
19 held at the Homestead-Miami Speedway and the exemption for
20 admission to state parks, including annual entrance passes,
21 as provided by Section 38, Chapter 2025-208, L.O.F. Are
22 there any questions or comments regarding the amendment to
23 Rule 12A-1.005?

24 We move on to Rule 12A-1.037, Occasional or Isolated
25 Sales or Transactions Involving Tangible Personal Property

1 or Services and Rule 12A-1.0371, Sales of Coins, Currency,
2 or Bullion. The proposed amendments to Rules 12A-1.037 and
3 .0371, provide that the sale of gold, silver, and platinum
4 bullion, or any combination thereof, in a single
5 transaction, is exempt, as Section 46, Chapter 2025-208,
6 L.O.F., removed the \$500.00 exemption threshold previously
7 in place. Examples included in Rule 12A-1.0371, were
8 renewed or amended to removed reference to the \$500.00
9 exemption threshold.

10 Rule 12A-1.037, was also amended to remove reference to
11 the rental of real property, which is the next topic of
12 discussion. Are there any questions or comments regarding
13 the amendment to Rule 12A-1.037 or .0371?

14 MS. MILLER: We have received a comment from the
15 webinar that there is some echoing. We apologize for that.
16 If any of our participants have been noticing that our staff
17 is currently looking to see if there's anything we can do
18 about that.

19 Again, we just apologize. And hopefully that will be
20 resolved.

21 MR. HEVEY: The amendments to the following group of
22 rules remove references to the tax imposed under section
23 212.031, as well as references to the rental of real
24 property made obsolete by the repeal of section 212.031,
25 effective October 1, 2025, as provided by Section 37, of Ch.

1 2025-208, L.O.F. Other amendments made within the group of
2 rules will be noted. Rule 12A-1.008 includes newspapers,
3 community newspapers, shoppers, magazines, and other
4 periodicals.

5 Rule 12A-1.010 includes receipts from sales by barber
6 shops and beauty shops. Rule 12A-1.038 includes a
7 consumer's certificate of exemption, an exemption
8 certificate. Rule 12A-1.039 includes sales for resale.
9 Paragraph (2)(b) of Rule 12A-1.039 also includes an
10 amendment to update the information regarding how a dealer
11 may obtain a copy of their annual resale certificate from
12 the Department.

13 Rule 12A-1.044, vending machines. Rule 12A-1.056 Tax
14 Due at Time of Sale; Tax Returns and Regulations. Rule
15 12A-1.060, Registration. Rule 12A-1.061, Rentals, Leases,
16 and Licenses to Use Transient Accommodations.

17 Rule 12A-1.070, Leases and Licenses of Real Property;
18 Storage of Boats and Aircraft is repealed in its entirety.
19 Rule 12A-1.072, advertising agencies. Rule 12A-1.073, motor
20 vehicle parking lots and garages, boat docks and marinas,
21 and aircraft tie-down or storage. Rule 12A-1.085, exemption
22 for qualified collection companies.

23 Rule 12A-1.091, Use Tax. Rule 12A-1.0911, self-Accrual
24 Authorization; Direct Remittance on Behalf of Independent
25 Distributors. Rule 12A-1.108, exemption for data center

properties.

Additional amendments to Rule 12A-1.108 reflect provisions of Section 46, Chapter 2025-208, L.O.F., which increases the critical IT load required by the data center seeking the sale tax exemption provided by Section 212.08(5)(r), F.S., from 15 to 100 megawatts or higher, as well as extends the period that the Department may issue a temporary tax exemption certificate to data center applicants to June 30, 2037.

Rule 12A-1.109, Board of Tax Credit Scholarship Program for commercial rental property. The amendments to Rule 12A-1.109 provide for changes made to the Tax Credit Scholarship Program for commercial rental properties, including the dates that an eligible business may make contributions and claim credits, as well as to provide procedures for obtaining refunds of unclaimed credits for contributions made by eligible businesses, as provided by Section 49 of Chapter 2025-208, L.O.F., due to the repeal of Section 212.031.

Rule 12A-1.097, Public Use Forms. Amendments to 16 forms promulgated under Rule 12A-1.097 are included to reflect the repeal of Section 212.031. However, it has been determined that of these 16 forms, changes will not be made to forms DR-7, DR-15, and the DR-15-ZL. The list of forms on the proposed rule page has been updated, and the three

1 forms have been changed.

2 Additionally, amendments to DR-5DCP, the Application
3 for Data Center Property Certificate Exemption, incorporate
4 the increase of the critical IT requirements previously
5 mentioned. Before we open the floor for comments, I'll make
6 note that the Department did receive written comments
7 regarding the proposed draft language for Rule 12A-1.008 and
8 Rule 12A-1.044, via e-mail on August 8th from French Brown
9 of Jones Walker, LLP. The comments will be posted on the
10 proposed rule webpage and are available as webinar handouts.

11 We thank Mr. Brown for providing the comments. The
12 Department will take the comments into consideration while
13 continuing the rule promulgation process.

14 MS. MILLER: And I'll note that we have Mr. French
15 Brown on the phone now, so we will open it for his other
16 comments.

17 MR. BROWN: Great. Thank you so much. Can you all
18 hear me?

19 MS. MILLER: Yes.

20 MR. BROWN: Great. Perfect. Thank you, Director, for
21 noticing there's been a brief comment in writing, and great
22 job with the Department on everything related to this
23 business rent tax rule repeal. And this is less so a
24 question specific for -- to the rule repeal, and more so
25 just kind of a general question or general comment.

1 Has the Department considered how they're going to
2 notice this new tax repeal on the various technical
3 assistance advisements and things that the Office of
4 Technical Assistance has provided over the year in the tax
5 law library? Just a comment, suggestion, no need to
6 respond. But, Tammy, Brinton, and Jacek, thanks for your
7 time today.

8 MR. HEVEY: Thank you, French. I don't know that we've
9 really discussed looking at previous issues today, but we'll
10 certainly take that into consideration. Are there any
11 additional questions or comments regarding the amendments to
12 any of the rules or forms within this group due to the
13 repeal of Section 21031 or other proposed amendments made
14 under (indiscernible) or 1109? Okay, we can move on.

15 Amendments to forms promulgated under 12A-1.097, Public
16 Use Forms, also include form DR-46NT: the Nontaxable Medical
17 Items and General Grocery List. The amendments made to the
18 DR-46 NT incorporate relevant new exempt items provided by
19 the Legislature in Section 46 of Ch. 2025-208 L.O.F.,
20 including insect repellant, sunscreen, and certain
21 batteries. Are there any questions or comments regarding
22 the amendments to the DR-46NT?

23 MR. BROWN: This is French Brown again. Is it okay if
24 I make some comments on the NT issues?

25 MS. MILLER: Go ahead.

1 MR. BROWN: And this one's just really specific to the
2 sunscreen. I know that you removed it from, obviously, the
3 cosmetic and toiletry items, the suntan lotion. You know,
4 and then -- sorry, let me start over.

5 French Brown again (indiscernible) I'm with the James
6 Walker firm. This comment is specific to one of my clients,
7 Florida Retail Federation, and our various retail members
8 across the state. We'd like to request the Department
9 consider providing some guidance on, you know, what
10 sunscreen is, only just because there are so many products
11 that are out there and available on the market that clearly
12 provide certain levels of SPF protection. And, you know, at
13 the end of the day, we just want to make sure that it's
14 clear to consumers and it's clear to the businesses what
15 type of -- you know, when is something a sunscreen and when
16 is something a cosmetic item.

17 MR. HEVEY: And, of course, we would rule out a
18 (indiscernible) provided by the legislature in answering
19 that question, but it is certainly something that we we'll
20 take into consideration.

21 MS. MILLER: We have another comment from Lynn Jones
22 (phonetic). We are unmuting you. Okay, please go ahead.

23 MS. JONES: Hello, this is Lynn Jones. I'm an Avon
24 independent ambassador, and we sell sunscreen, and we sell
25 Bug Guard. Now, I use the CDC. They have put out a

1 pamphlet that talks about what to have in it for your
2 sunscreen and your Bug Guard, and I was wondering if that
3 particular pamphlet was still valid.

4 MR. HEVEY: I would have to see the pamphlet to
5 consider it. I don't know why it wouldn't still be valid
6 (indiscernible) that Avon provides. For the purposes of
7 Florida (indiscernible) sales tax, were (indiscernible) that
8 the legislature (indiscernible) sunscreen or insect
9 repellent (indiscernible) that pamphlet --

10 MS. JONES: Okay. Who do I need to send a copy of it
11 to or send the website? But it's on the CDC website under
12 mosquito control in Florida. It's on that website.

13 MR. HEVEY: We can certainly take a look at that, but
14 just to make sure we follow through with you, I would
15 suggest mailing our technical assistance -

16 MS. JONES: So, you need to know how to get in touch
17 with me, or what are you saying? I'm not sure.

18 MS. MILLER: Ma'am, we're going to cover how to submit
19 comments at the end of the workshop.

20 MS. JONES: Okay. Thank you so much. I appreciate
21 your support.

22 MR. HEVEY: Thank you for your time. Do we have any
23 other comments?

24 MS. MILLER: Okay. We have a comment from, looks like
25 Marilu Guzman (phonetic). We are unmuting you, one second.

1 Okay. You also have to unmute on your end as well. We
2 might be having a little technical difficulty here.

3 MR. HEVEY: Type your comment.

4 MS. MILLER: Okay. I think maybe it was an issue with
5 logging in, when you logged into the webinar. If you'd
6 like, you can also send a written comment to our chat, and
7 we'd be happy to read it into the record. If you want to
8 take a minute, we can always come back to you as well.

9 MR. HEVEY: We'll move on for now. And if you want to
10 type in that comment, just - we'll get back to you in a
11 moment. We'll move now to Rule 12A-1.117 is a new rule for
12 the Annual Back-to-School Sales Tax Holiday.

13 The purpose of the proposed new Rule 12A-1.117 is to
14 administer the Annual Back-to-School Sales Tax Holiday
15 period during the month of August, which provides certain
16 exemptions for sales of clothing, wallets, bags, school
17 supplies, learning aids and jigsaw puzzles, personal
18 computers and personal computer-related accessories as
19 provided by Section 45, Ch. 2025-208, L.O.F. The draft rule
20 describes the items included in the exemption and explains
21 how various transactions are to be handled for purposes of
22 the exemption.

23 The draft rule also provides a list of items and their
24 taxable status during the sales tax holiday period for
25 clothing, school supplies, learning aids and jigsaw puzzles,

1 and personal computers and personal computer-related
2 accessories. Before we open the floor for comments, I'll
3 note again that the comments provided via e-mail on August
4 8th from French Brown of Jones Walker, LLP, included a
5 comment regarding new Rule 12A-1.117, which will also be
6 taken into consideration while continuing with the rule
7 promulgation process.

8 Mr. Brown, would you like to provide additional
9 comments?

10 MR. BROWN: Yeah. Thank you, Brinton and thank you,
11 Tammy. Thank you, Jacek. French Brown with the Jones
12 Walker firm. Again, on behalf of Florida Retail Federation
13 and a number of our members.

14 And thank you for those couple comments. Just a couple
15 things that I wanted to talk about for the Department's
16 consideration related to this. Obviously, Subsection 1 of
17 the new rule is the definition section. Under paragraph F,
18 we have personal computer-related accessories, and then we
19 have a Subparagraph 3, which, you know, appears to be, you
20 know, just additional terms.

21 This would be the term first defined in the regulation,
22 not defined in the statute. And so, that being said, we're
23 still talking with some of our members about the specific
24 definition (indiscernible) I'm going -

25 MS. MILLER: French, I'm sorry. You cut out there for

1 a second. Would you mind repeating that, just that last
2 part?

3 MR. BROWN: Certainly. Whereabout did I cut off?
4 Sorry.

5 MS. MILLER: Mentioning (indiscernible).

6 MR. BROWN: Okay. But did you get the site to 1F3?

7 MS. MILLER: I don't believe so.

8 MR. BROWN: Okay. Talking about Subparagraph 1F3 in
9 the new rule, definition of non-recreational software. Just
10 wanted to let you know that we're still talking with some of
11 our members about some of that, some of our members that
12 specifically provide and sell things like software, just to
13 make sure that that definition is clear.

14 And, you know, we might be able to provide some
15 additional written comments and suggestions within the
16 comment period for the Department to consider. So, just
17 wanted to put that on your radar.

18 MS. MILLER: Did you have more comments?

19 MR. BROWN: Yeah, sorry, I did. I had a couple other
20 points. On the 4 specifically on Subsection 4 related to
21 learning aids and jigsaw puzzles, just an issue that we
22 wanted to point out and suggest that there may be an
23 opportunity for additional clarity. And this is an issue
24 that initially came up a couple of years ago when the
25 legislature passed a temporary book sales tax holiday.

1 But there was a request related to, you know, books and
2 learning aids that might be bundled with things like a
3 marker. I assume under this new sales tax holiday, a marker
4 would be seen as an exempt school supply, but the book and
5 the marker bundled together may be seen as a learning aid.
6 So maybe just the Department may want to consider providing
7 clarity, whether or not the \$30 threshold applies there, or
8 the \$50 threshold would apply there.

9 I assume it would be the 30, but just an area -- you
10 know, specifically because there are a lot of these products
11 that are bundled together and that's what we're receiving a
12 lot of questions from our members about. Additionally, you
13 know -- let's see. On Subsection 12 of the proposed rule
14 related to refunds, the Department states that when a
15 customer returns an item purchased during the holiday
16 period, I think that the question of the industry is going
17 to have there is how do we determine and verify that the
18 original item was purchased during the holiday period and
19 not purchased before or after or some other timeframe.

20 So, any additional guidance the Department can provide
21 there would be very helpful. And again, we may be able to
22 provide some written suggestions, written comments during
23 the written comment period. Next, moving to Subsection 23,
24 which again is kind of a list of the learning aids. Maybe
25 that's a place where you could include something or talk

1 about the treatment of this bundle type, you know, a drawing
2 book that included a pen or a marker or something along
3 those lines.

4 And then on Subsection 24, similar to our comments
5 before, you know, it's probably about 15 or 20 down
6 computers designed and intended for recreation and then
7 games and toys. The Department has it as taxable. Again,
8 we may have some suggestions and recommendations on how to
9 better clarify what that would be. Just because computers
10 aren't normally designed for one thing or another thing.

11 And then along those same lines, further down on that
12 list, the Department has a taxable games and gaming
13 software. And I would recommend that the Department might
14 want to consider either cross-referencing Rule 12A-1.032 or
15 putting something, you know, parentheses after that, that
16 somehow talks about, you know, physical software versus
17 electronically delivered software, because you wouldn't want
18 to confuse consumers on which ones were taxable and which
19 ones were not.

20 And those were my general comments on -- sorry. I do
21 have one more. Sorry, one more. On page 48, the Department
22 has MP3 players and accessories. I certainly understand
23 what the Department is trying to suggest there.

24 The fact that MP3 is an actual file format, you may
25 just want to consider changing that to music players or

1 accessories or portable music players or accessories,
2 something along those lines. You wouldn't want to too
3 narrowly construe that example.

4 MR. HEVEY: Okay. Thank you very much. We appreciate
5 all of that.

6 MS. MILLER: Thank you. French, was that the
7 conclusion of your comments? Okay. I think we're good to
8 go there. And we now have -- I think we've got our
9 technical difficulties from the beginning --

10 MS. MILLER: Okay.

11 UNKNOWN SPEAKER: Hello?

12 MS. MILLER: Go ahead.

13 UNKNOWN SPEAKER: Can you hear me?

14 MS. MILLER: Yes. Please go ahead.

15 UNKNOWN SPEAKER: Basically, my question is, okay, how
16 can I determine who company or what company create or
17 generate the tax obligation for make and sell tax? Because
18 I don't know if through the portal exists any manuals to
19 determine which companies have these obligations.

20 MR. HEVEY: So, I think you're asking how do we
21 determine which companies have what obligations? I'm not
22 following you, I apologize.

23 UNKNOWN SPEAKER: Hello?

24 MR. HEVEY: Yeah. What rule are you specifically
25 asking about?

1 UNKNOWN SPEAKER: I'm sorry, I don't hear you good.

2 MR. HEVEY: You can't hear me?

3 UNKNOWN SPEAKER: I can't hear you good.

4 MR. HEVEY: I'm asking which rule your question is in
5 reference to.

6 UNKNOWN SPEAKER: Can you hear me?

7 MR. HEVEY: I just heard you ask me if I heard you.

8 UNKNOWN SPEAKER: Okay. My question was, which company
9 -- okay, I know that it depends on their business or their
10 activities. But how do you know which company have the
11 obligation for make and the sale taxes?

12 MR. HEVEY: So (indiscernible) or is this just a
13 general question?

14 UNKNOWN SPEAKER: Hello?

15 MR. HEVEY: Can you hear us?

16 UNKNOWN SPEAKER: Hello?

17 MR. HEVEY: I tell you what, we're having problems
18 communicating. At the end of the workshop, we're going to
19 provide information for submitting written comments. It
20 might be better to put your question that way, because we're
21 having trouble communicating. So, if it's okay with you,
22 we're going to move on.

23 Again, we'll address any comments (indiscernible) that
24 we'll address at the end of the workshop.

25 MS. MILLER: Just as a reminder, if your questions are

1 general in nature and not specific to the rules being
2 discussed today, we would ask that you submit them outside
3 the rulemaking process, as the rule workshop and all other
4 rule steps need to be limited to the rules specifically
5 under consideration. The Department is happy to help you
6 understand the tax law in general, but that's not really
7 applicable during our rulemaking process. So, if you would
8 like to do that, we have other avenues.

9 MR. HEVEY: So, with that said, we'll move on. Unless
10 there's any other comments regarding Rule 12A-1.117. Seeing
11 none, we will conclude the rule workshop with a discussion
12 of Rule 12A-1.0015, sales for export, sales to nonresident
13 dealers and foreign diplomats and form DR-1FA, the
14 application for Florida Certificate of Forwarding Agent
15 Address, which is promulgated under Rule 12A-1.097.

16 Amendments to Rule 12A-1.0015 and the application for a
17 Florida certificate of forwarding agent address reflect the
18 amendments to paragraph 212.06(5)(b), F.S., made by Section
19 43, Chapter 2025-208, L.O.F., which requires the Department
20 to report the state sales tax rate and discretionary sales
21 surtax rate in the Department's Tax and Address Lookup
22 System as zero for each eligible certified address with a
23 unique five-digit zip code provided by the United States
24 Postal Service.

25 Amendments also incorporate new documentation

1 requirements for a forwarding agent that has been assigned a
2 unique five-digit zip code provided by the United States
3 Postal Service, as well as, incorporate the conditions for
4 which a forwarding agent must surrender its Florida
5 Certificate of Forwarding Agent Address. Are there any
6 questions or comments to Rule 12A-1.0015 and the DR-1FA?

7 MS. MILLER: We may have some comments from Mr. Brown.
8 Okay, should be good to go.

9 MR. BROWN: Great, thank you so much. French Brown
10 again on behalf of the Jones Walker law firm and the Florida
11 International E-Commerce Association. Just one quick
12 question. If you know, does the Department know when they
13 anticipate starting to accept the documentary proof needed
14 from the USPS related to the specific (indiscernible), if
15 taxpayers have that available already?

16 MR. HEVEY: There wouldn't be anything that would
17 prohibit you sending it in now. Obviously, this is on
18 record until January, I believe so -- but that information
19 would be provided as far as (indiscernible) address
20 consistent with (indiscernible) information, I'm not sure
21 what -- I imagine it wouldn't be in the manual, but
22 (indiscernible).

23 MR. BROWN: Okay, thank you. And then the only real
24 kind of substantive comment related to the rule is specific
25 to paragraph 2D in the rule, recognizing obviously the

1 Department adds the Department's address jurisdiction
2 database to the existing rule. However, I would suppose
3 that the legislation went further -- and substantially
4 changed the language that's currently found in paragraph 2D
5 of this existing rule.

6 The legislative language made it very clear that a
7 taxpayer that receives this information may not charge the
8 sales tax on such transaction, whereas the Department's
9 as-drafted rule makes it sound more permissive whether or
10 not the ultimate dealer who's making the sale gets to
11 decide, and so that would be our comment associated with
12 that.

13 MR. HEVEY: Okay. We will certainly take that into
14 consideration. Are there any other comments from anyone
15 else or Mr. Brown regarding Rule 12A-1.0015 or the DR-1FA?

16 So, we've received a typed comment from Mr. Guzman.
17 What companies should make the sales tax report? How do we
18 know when any companies should submit a sales tax report? I
19 believe this is general in nature and not really related to
20 any of the rules specifically that are the subject of this
21 workshop.

22 Mr. Guzman, if you would please send this via e-mail,
23 and please note that Tanya is going to provide you an e-mail
24 address that you can submit that to. We will respond in
25 writing to that. And again, any other questions regarding

1 Rule 12A-1.0015 or 1FA or anything else before we conclude
2 the workshop?

3 MS. MILLER: Okay. Seeing no further comments, this
4 concludes the presentation of the Rules and Forms. If
5 anyone would like to submit written comments on the Rules
6 and Forms under consideration, remembering that they become
7 public record, please do so by 5 p.m. Eastern Standard Time
8 on Monday, August 18, 2025. Comments may be submitted via
9 e-mail to rulescomments@floridarevenue.com.

10 On behalf of the Department, we'd like to thank each of
11 you for participating and sharing your comments with us.
12 Your participation is very helpful during our rule's
13 promulgation process. This concludes the Rules Development
14 Workshop.

15 (The proceedings were concluded.)
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C E R T I F I C A T E

I, Kimberly Renchen, certify that I was authorized to
and did report the foregoing proceedings and that the transcript
is a true and complete record of my notes.

Dated this 10th day of September, 2025.

Kimberly Renchen
Kimberly Renchen