

Notice of Emergency Rule

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER19-03 Farming Materials Damaged by Hurricane Michael

SUMMARY: Notice of Renewal of Emergency Rule 12AER19-03

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082.

THE FULL TEXT OF THE EMERGENCY RULE IS:

The Department of Revenue hereby provides notice of renewal of Emergency Rule 12AER19-03, Farming Materials Damaged by Hurricane Michael, as adopted on June 5, 2019, and noticed in the Florida Administrative Register on June 5, 2019, Vol. 45/109. Sections 20 and 21, Chapter 2019-42, L.O.F., authorize the adoption of an emergency rule, provide that the emergency rule is effective for six months after adoption, and allow for renewal of the emergency rule during the pendency of procedures to adopt permanent rules. On December 5, 2019, the Department published a Notice of Rule Development for Rule 12A-1.0511, F.A.C., pursuant to Section 120.54(2), Florida Statutes, which, if adopted, would establish rules addressing the subject of Emergency Rule 12AER19-03. Therefore, pursuant to the provisions of Sections 20 and 21, Chapter 2019-42, L.O.F., Emergency Rule 12AER19-03 is renewed.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: 12/05/2019