DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.:	RULE TITLE:
12AER21-15	Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax.

SUMMARY: Notice of Renewal of Emergency Rule 12AER21-15, which amends Rule 12A-15.003, F.A.C., by striking subsection (5) pursuant to statutory changes requiring dealers to collect discretionary sales surtax on remote sales in counties which impose a surtax.

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 12AER21-15, Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax, as adopted on July 1, 2021, and noticed in the Florida Administrative Register on July 6, 2021 (Vol. 47, No. 129, pp. 3057-3058). Section 26, Chapter 2021-2, L.O.F., authorizes the adoption of an emergency rule, provides that the emergency rule is effective for six months after adoption, and allows for renewal of the emergency rule during the pendency of procedures to adopt permanent rules. On September 9, 2021 (Vol. 47, No. 175, pp. 4123-4124), the Department published a Notice of Rule Development for Rule 12A-15.003, F.A.C., pursuant to Section 120.54(2), Florida Statutes, which, if adopted, would establish a rule addressing the subject of Emergency Rule 12AER21-15. Therefore, pursuant to the provisions of Section 26, Chapter 2021-2, L.O.F., Emergency Rule 12AER21-15 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: January 1, 2022