



## Tax Information Publication

# TIP

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### **Counties to Provide Information to Update the Address/Jurisdiction Database for Sales and Use Taxes**

The Florida Department of Revenue (Department) currently provides an Address/Jurisdiction Database (Database) that identifies the local taxing jurisdictions in Florida. The Department assigns each place of business to a county based on the location address provided when the business registers or when the business notifies the Department of a change in business location. The Department uses the Database to verify the county to which the business location is assigned. The Database is updated twice each year and becomes effective on each January 1 and July 1.

Effective July 1, 2020, Chapter 2020-10, Laws of Florida, allows counties to review the assignment of addresses in the Database and to submit information to update or correct the Database (including adding or deleting addresses) or indicate that no updates are necessary.

Each county that submits addresses of new developments, changes in addresses, annexations, incorporations, reorganizations, or any other changes in jurisdictional boundaries within the county to the Department to update the Database, must specify an effective date of the next January 1 or July 1. Each county that reviews the Database and finds no changes are necessary may notify the Department that no changes are needed to update the Database. For a January 1 effective date, changes or a notification of no change must be submitted no later than September 3, and for a July 1 effective date, changes or a notification of no change must be submitted no later than March 3.

Counties that impose a tourist development tax within a special district that does not include the entire county must identify the special district addresses to which the tax applies when the tax is administered by the Department. Counties that administer their own tourist development tax are not required to designate addresses in the subcounty special district.

#### **Distribution Corrections Resulting from Addresses Incorrectly Assigned to a County**

The new law specifies whether and how prior revenue distributions will be revised in those instances where an error has occurred solely due to an address being assigned to an incorrect county. For counties that submit address data or indicate there are no changes to the Database for each update (each Database effective each January 1 and July 1), misallocations will be calculated for a lookback period of up to 36 months from the date the Department is made aware of the address error and misallocation. The Department will notify the affected counties of the amount misallocated and adjust the amount distributed to the affected counties after the notification.

Counties that do not provide the required information for each Database update will not be eligible to receive corrections to the distribution for any prior period. However, the counties affected by the misallocation may determine an alternative method of adjustment pursuant to an interlocal agreement. The interlocal agreement must be provided to the Department within 90 days after the date the Department notifies the affected counties of the amount of the misallocation.

## Changes Apply to the Address/Jurisdiction Database Effective July 1, 2021

For distribution correction purposes, the Department will begin tracking submissions for the Database that will become effective July 1, 2021. **Therefore, counties may review the Database information for their county and begin submitting information on October 4, 2020, and will have until March 3, 2021, to submit change information or indicate no changes.**

Counties may elect to submit information for the Database effective January 1, 2021; however, the changes or an indication of no change must be submitted no later than September 3, 2020. Changes and indications of no change will not be accepted September 4, 2020 through October 3, 2020.

### Counties Required to Register to Submit and Approve Changes to the Database

To submit changes to the Database or to indicate no changes are required, county officials must designate at least one representative to register as a Local Government Employee Submitter (Submitter) for the county. Upon approval of the registration, the official will be authorized as a Submitter for all jurisdictions within the county.

To ensure change information is accurately included in the Database, changes must be approved once they are posted for review. When changes are submitted by a county for addresses located within a local jurisdiction, the Approver for that jurisdiction must approve the submitted address changes or authorize a County Approver to approve changes on their behalf.

County representatives will be authorized to approve changes to the Database on behalf of a jurisdiction only when

- the county representative is registered as the Approver for the unincorporated area within the county, or
- the Local Government Unit receives written approval (by emailing [local-govt-unit@floridarevenue.com](mailto:local-govt-unit@floridarevenue.com)) from a local jurisdiction authorizing the county representative as an Approver for the local jurisdiction.

For more information on the roles of a Submitter and an Approver, and how counties are to submit information for the Database Approver, please reference the *User's Guide for the Address/Jurisdiction Database* available at [pointmatch.floridarevenue.com](http://pointmatch.floridarevenue.com). For additional assistance, please contact the Local Government Unit at 850-717-6630 or by email at [local-govt-unit@floridarevenue.com](mailto:local-govt-unit@floridarevenue.com).

**References:** Section 212.181, Florida Statutes; Section 21, Chapter 2020-10, Laws of Florida; Emergency Rule 12AER20-9, Florida Administrative Code

#### For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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