



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

July 27, 2021

Danielle Boudreaux
Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0100

Dear Ms. Boudreaux:

Your adoption package for Rules 12A-1.006, .007, .032, .044, .111, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:03 p.m. on July 26, 2021. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is August 15, 2021.

Sincerely,

Anya C. Grosenbaugh
Program Administrator

ACG/mas

Swain, Margaret A.

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Monday, July 26, 2021 3:03 PM
To: RuleAdoptions
Cc: Janet Young; Jennifer Ensley; Tonya Fulford
Subject: Department of Revenue Rule Certification Packages.
Attachments: 12A-1_Certification_072621.pdf; 12A-19_Certification_072621.pdf; 12B-8_Certification_072621.pdf; 12A-1_Final Rule Text_07262021.docx; 12A-19_Final Rule Text_07262021.docx; 12B-8_Final Rule Text_07262021.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Certification packages and Word documents for DOR rules are attached.

Thank you,



Danielle Boudreaux
*Revenue Program Administrator, Rulemaking and
Legislative Analysis*
Technical Assistance and Dispute Resolution
Florida Department of Revenue
(850) 717-7082
danielle.boudreaux@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

WILTON SIMPSON
President



Representative Rick Roth, Chair
Senator Ben Albritton, Vice Chair
Senator Lorraine Ausley
Senator Jason Brodeur
Senator Danny Burgess
Senator Shevrin D. "Shev" Jones
Representative Demi Busatta Cabrera
Representative Anna V. Eskamani
Representative Sam Garrison
Representative Thomas Patterson "Patt" Maney
Representative Angela "Angie" Nixon

CHRIS SPROWLS
Speaker



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 W. Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12A-1.006, .007, .032, .044, .111
File Control No: 184355

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 7/26/2021

This certification expires after: 8/2/2021

Certifying Attorney: Jamie Jackson

NOTE:

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 26, 2021

Ms. Anya Grosenbaugh, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Grosenbaugh:

The following Department of Revenue Rules are presented for certification:

12A-1.006
12A-1.007
12A-1.032
12A-1.044
12A-1.111

The following persons may be contacted regarding these rule certifications:

Danielle Boudreaux	717-7082	danielle.boudreaux@floridarevenue.com
Jennifer Ensley	717-7659	jennifer.ensley@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12A-1.006

12A-1.007

12A-1.032

12A-1.044

12A-1.111

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

11

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE

DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12A-1.006

12A-1.007

12A-1.032

12A-1.044

12A-1.111



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.006, 12A-1.007, 12A-1.032, and 12A-1.044

CREATING RULE 12A-1.111

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12A-1.006, 12A-1.007, and 12A-1.032, F.A.C., will update current rule language. The proposed amendments to Rule 12A-1.044, F.A.C., will incorporate final orders issued by DOAH.

The creation of Rule 12A-1.111, F.A.C., will adopt provisions for local jurisdictions to update Florida's Address/Jurisdiction Database for the determination of local situsing for revenue distribution purposes.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendment to Rule 12A-1.006, F.A.C. (Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property) is to: (1) remove provisions regarding charges for the repair and maintenance of certain aircraft that are provided in paragraph 12A-1.007(10)(j), FA.C., as revised; (2) consolidate provisions for the taxability of materials used in the repair of all items of tangible personal property into a single provision, removing redundant provisions; and (3) remove the requirement to provide a certificate stating that a treaty exempts the repair of aircraft owned by foreign governments which repair is specifically exempt under s. 212.06(5)(a)1., F.S., and provided in paragraph 12A-1.007(10)(d), FA.C.

The purpose of the proposed amendments to subsection 12A-1.007(10), F.A.C. (Aircraft), is to: (1) incorporate, by reference, 14 C.F.R. § 21.113, regarding aircraft modification services performed under authority of a supplemental type certificate issued by the Federal Aviation Administration; (2) remove the requirement for documents supporting the exemption for aircraft modifications performed under a supplemental type certificate to be provided to the Department; (3) remove provisions for the taxability of materials used in the repair of aircraft, an item of tangible personal property, redundant of the provisions of subsection 12A-1.006(1), F.A.C.; and (4)

incorporate the exemptions provided in s. 212.08(7)(ee) and (rr), F.S., for replacement engines, parts, equipment, and labor charges for the repair and maintenance of aircraft of more than 2,000 pounds maximum certified takeoff weight, removing obsolete provisions.

The purpose of the proposed substantial rewording of Rule 12A-1.032, F.A.C., is to: (1) change the rule title to “Computer Software”; (2) continue to provide when modified or altered software developed as requested and specified by the customer is not subject to tax; and (3) remove unnecessary definitions and provisions for the taxability of the sale, rental, or time-share of tangible personal property related to computers and components, and to non-taxable charges for professional services using computers and related items to perform such service.

The purpose of the proposed revisions to Rule 12A-1.044, F.A.C., is to remove paragraph (5)(a), which provides that sales tax is due on the amount received by a property owner from a vending machine owner for the operation of a vending machine on the property. This rule paragraph was held invalid by the First District Court of Appeal (Case No. 1D19-0437) which affirmed the Final Order issued by the Division of Administrative Hearings in *GBR Enterprises, Inc. v. Department of Revenue* (DOAH Case No. 18-4475RX).

The purpose of creating Rule 12A-1.111, F.A.C., Department of Revenue Electronic Database, is to adopt Emergency Rule 12AER20-13, F.A.C., as a permanent rule and incorporate, by reference, Form DR-700023, Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax. This rule implements the provisions of s. 212.181, F.S., expanding the current Address/Jurisdiction Database established by s. 202.22(2), F.S., to allow authorized county personnel to submit changes to the county assignment of business addresses. These submitted situs changes are for purposes of sales tax, discretionary sales surtax, and any tourist development tax required to be remitted to the Department of Revenue.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

May 19, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on May 5, 2021 (Vol. 47, No. 87, pp. 2047-2048), to advise the public of the proposed changes to Rules 12A-1.006, 12A-1.007, 12A-1.032, and 12A-1.044, F.A.C., the creation of Rule 12A-1.111, F.A.C., and to provide that, if requested

in writing, a rule development workshop would be held on May 19, 2021. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

June 15, 2021

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 15, 2021, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.006, 12A-1.007, 12A-1.032, and 12A-1.044, F.A.C., and the creation of Rule 12A-1.111, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S.; if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on June 8, 2021 (Vol. 47, No. 110, p. 2628).

SUMMARY OF RULE HEARING

July 7, 2021

A Notice of Proposed Rule was published in the *Florida Administrative Register* on June 16, 2021 (Vol. 47, No. 116, pp. 2743-2749), to advise the public of the proposed changes Rules 12A-1.006, 12A-1.007, 12A-1.032, and 12A-1.044, F.A.C., and the creation of Rule 12A-1.111, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on July 7, 2021. No request was received, and no hearing was held. No written comments from the public were received by the Department.

Comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee. Additional information was provided in response to the questions posed, but no changes to the rules were necessary.

No substantive changes were made to Rules 12A-1.006, 12A-1.007, 12A-1.032, 12A-1.044, and 12A-1.111, F.A.C., after the Cabinet meeting on June 15, 2021, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rules if the substance of the proposed rules, including materials incorporated by reference, remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.006, 12A-1.007, 12A-1.032, and 12A-1.044
CREATING RULE 12A-1.111

12A-1.006 Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property.

(1)(a) Where parts are furnished by the repairer, the entire charge the repairer makes to a customer for adjusting, applying, installing, maintaining, remodeling, or repairing tangible personal property is taxable, ~~except as otherwise provided in paragraph (b) of this subsection.~~

~~(b) Effective October 1, 1994, separately stated labor charges for the repair and maintenance of aircraft with a maximum certified take-off weight of more than 20,000 pounds are exempt, but the charges for parts and equipment furnished in connection with such labor charges remain taxable. If the charges for labor are not separately stated on the customer's invoice, then the entire charge for the repair or maintenance is taxable, unless the repairer (dealer) can establish by evidence in the dealer's records that the dealer furnished no parts or equipment which were incorporated into or attached to the aircraft. See paragraph 12A-1.007(10)(k), F.A.C.~~

~~(b) (e) No change~~

~~(2) The foregoing paragraph applies to motor vehicles, boats, aircraft (as specifically provided), watches, radios, jewelry, furniture, electrical appliances, and any other articles of tangible personal property. The charges for cleaning or regulating any item of tangible personal property of any such items where lubrication occurs are taxable, except that in the case of aircraft with a maximum certified take-off weight of more than 20,000 pounds, separately stated labor charges are exempt.~~

~~(3) No change~~

~~(4) Charges Except as otherwise provided in paragraph (b) of subsection (1), charges for repairs of tangible personal property which require labor or service only are taxable unless the repairer (dealer) can establish by evidence in the dealer's records that the dealer furnished no tangible personal property which was incorporated into~~

or attached to the repaired item. It is immaterial that the cost of the material furnished is insignificant when compared to the cost of the labor involved. For maintenance contracts covering tangible personal property, refer to Rule 12A-1.105, F.A.C.

(5) through (8) No change

~~(9) Except as otherwise provided in paragraph (b) of subsection (1), labor and materials used in this state in the performance of repair contracts on aircraft belonging to foreign governments are taxable unless exempt by treaty. If it is contended that there is such a treaty, it will be necessary for the taxpayer to furnish the Department of Revenue with a certificate signed by the Secretary of State of the United States to the effect that such a treaty exists.~~

(10) through (14) renumbered (9) through (13) No change

~~(14) (15) The~~ Except as otherwise provided in paragraph (b) of subsection (1), the total charges for repairing tangible personal property requiring welding or soldering, etc., are taxable.

(16) through (18) renumbered (15) through (17) No change

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), (15), (16), (17), (20), 212.05(1), 212.06(1), (2), (5)(a)1., 212.08(7)(v), 212.21(2) FS. History—New 10-7-68, Amended 6-16-72, 12-11-74, 12-31-81, Formerly 12A-1.06, Amended 7-7-92, 10-17-94, 8-15-21.

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (9) No change

(10) Aircraft.

(a) through (e) No change

(f)1. All charges for aircraft modification services, including parts, equipment, and labor furnished or installed in connection therewith, performed under authority of a supplemental type certificate issued by the Federal Aviation Administration, as provided in 14 C.F.R. Part 21, Subpart E – Supplemental Type Certificates, are exempt.

a. The aircraft modifications subject to this exemption are those which introduce a major change in type of design not great enough to require a new application for a type certificate, as provided contemplated by Aeronautics and Space, 14 C.F.R. § s- 21.113 (March 5, 2018), effective January 1, 2020, and hereby incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13419>) (1987).

b. The term “supplemental type certificate” is that certificate described in 14 C.F.R. § 21.113 (2018), Part 21.

~~2. Except as otherwise provided in subsection 12A-1.006(9), F.A.C., and paragraphs (10)(e) and (k) of this rule, all other parts, equipment, and labor not furnished or installed in connection with a major change which requires the issuance of a supplemental type certificate and the issuance of FAA Form 337 are taxable. Examples of taxable items include parts, equipment, and labor furnished or installed in connection with an air worthiness directive, major repair, alteration (not designated as a major change), rebuilding, maintenance, or preventative maintenance.~~

~~2. 3. To document this exemption, the purchaser of the~~ The burden of proof of entitlement is on the person who claims the exemption provided in subparagraph 1. ~~To assure that a qualifying modification and the business that performed the modification must maintain, in its books and records, is recognized by the Executive Director or the Executive Director's designee in the responsible program as exempt,~~ copies of the FAA supplemental type certificate and FAA Form 337 containing a description of the major change, signed by a holder of an FAA inspection authorization, ~~should be retained in the records of the business that performed it, a copy retained by the purchaser of the major change, and another copy of that form should be mailed to:~~

~~Florida Department of Revenue~~

~~General Tax Administration MS 1-2800~~

~~P.O. Box 6417~~

~~Tallahassee, Florida 32314-6417.~~

~~(g) through (i) No change~~

~~(j) Labor Effective October 1, 1994, separately stated labor charges for the repair and maintenance of aircraft with a maximum certified take-off weight that exceeds 2,000 of more than 20,000 pounds, including rotary wing aircraft, and charges for replacement engines, parts, or equipment used and installed on such aircraft being repaired or maintained in Florida are exempt. Dealers must document tax-exempt repairs or maintenance by including the maximum certified take-off weight of the aircraft on the bill of sale, invoice, or other tangible evidence of sale, but the charges for parts and equipment furnished in connection with such labor charges remain taxable, unless exempt under paragraphs (d) or (f) above, or in subsection 12A-1.006(9), F.A.C. If the charges for labor are not separately stated on the customer's invoice, then the entire charge for the repair or maintenance is taxable, unless the repairman (dealer) can establish by evidence in the dealer's records that the dealer furnished no parts or equipment which were incorporated into or attached to the aircraft. See paragraph 12A-1.006(1)(b), F.A.C.~~

~~(11) through (28) No change~~

Rulemaking Authority ~~212.05(1)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), ~~(7)~~ (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), ~~(12)~~, 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21.

Substantial rewording of Rule 12A-1.032 follows. See Florida Administrative Code for present text.

12A-1.032 Computer Software ~~Computers and Related Systems~~.

The charge for a customized software package is construed to be a service and is not subject to tax. Retail sales of prepackaged software sold in a tangible form, where the programs are fully useable by the customer without modifications, are taxable as sales of tangible personal property. However, where the vendor, at the customer's request, modifies or alters a prepackaged program to the customer's specification and charges the customer for a single transaction, the charge is for a customized software package and is not subject to tax.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(15), (16)~~, 212.05(1)(a) ~~(3), (4)~~, 212.08(7)(v) FS. History—New 12-11-74, Amended 5-10-77, 6-29-80, Formerly 12A-1.32. Amended, 8-15-21.

12A-1.044 Vending Machines.

(1) through (3) No change

(4) Purchases or leases of vending machines.

(a) through (c) No change

~~(5) Lease or license to use real property; direct pay authority.~~

~~(a) If the machine owner is also the operator and the operator places the machine at another person's location, the arrangement between the machine operator and location owner is a lease or license to use real property. The location owner shall collect the tax from the machine operator on the amount the location owner receives for the lease or license to use the real property. The tax must be separately stated from the amount of the lease or license payment.~~

~~(d) (b)~~ The purchase of machines, machine parts and repairs, and replacements thereof that become a component part of the machine, by the machine owner ~~operator (owner)~~ is taxable. ~~The machine operator should pay the sales tax to the seller of these items at the time of purchase.~~

~~(5) (e)~~ No change; renumbered from (5)(c) to (5)

(6) through (7) No change

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(g), (14), (15), (16), (19), (24), 212.031, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21.

12A-1.111 Department of Revenue Electronic Database

(1) Florida's Address/Jurisdiction Database.

(a) The Department maintains an electronic database that assigns addresses to counties in a format that satisfies the requirements of Section 212.181, F.S. The electronic database, referred to as Florida's Address/Jurisdiction Database, is maintained on the Department's website at pointmatch.floridarevenue.com.

1. For each certificate of registration issued by the Department, the place of business will be assigned to a county based on the location address provided by the business at the time of registration or when the Department is notified of a change in a business location address.

2. Submissions made by counties that impose a tourist development tax in a subcounty special district, which is then remitted to the Department, must identify the subcounty special district addresses to which the tourist development tax applies.

(b) An updated Address/Jurisdiction Database is posted to the Department's website 90 days prior to adoption of the Address/Jurisdiction Database. The updated Address/Jurisdiction Database is adopted and becomes effective every January 1 or July 1. References to the effective Address/Jurisdiction Database refer to the official database that is available on the website, which was adopted the previous January 1 or July 1. The effective Address/Jurisdiction Database is available for downloading and does not include the information contained in the pending files described in subparagraph (1)(b)1.

1. When a change to the Address/Jurisdiction Database has been approved, the approved pending address additions and approved pending address deletions are stored in separate files until they are included in the next scheduled update of the database. These pending files include all changes since the most recent update, including changes to jurisdictional boundaries.

2. The single address lookup feature permits any person to enter an address to identify the county to which it is assigned. The individual address lookup feature in the electronic database searches within the current database, as well as the pending files, and may reflect information not yet incorporated into the database available for download. In such cases, the individual address lookup page displays a statement indicating the page reflects a pending change to the database.

3. Each update of the Address/Jurisdiction Database is posted on the Department's website at least 90 days prior to publication and is also available for download. The updated Address/Jurisdiction Database incorporates the corrections of any errors discovered since the previous update, as well as changes in addresses or county assignments based on information provided by counties.

(c) To fulfill its statutory responsibility to maintain the database, when the Department notices apparent errors, the Department will initiate an objection to the database in accordance with the provisions of subsection (4) and will process the objection in the same manner in which other objections are processed.

(2) Updating Florida's Address/Jurisdiction Database.

(a) Counties contribute to maintaining the Address/Jurisdiction Database by providing the Department with updated information, such as changes in addresses or address ranges along with the county assignment and any other changes, using Form DR-700022, Notification of Changes to the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.100, F.A.C.). Counties must provide to the Department the names of the county officers or employees authorized to act as contact persons regarding database matters. Counties may provide updated contact information as frequently as necessary to ensure that the appropriate contact person can be reached regarding database matters.

(b) Counties may submit a change request to the Address/Jurisdiction Database electronically, using instructions in Form DR-700002, User's Guide for the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.071, F.A.C.), available at pointmatch.floridarevenue.com. Any requested changes or additions to the Address/Jurisdiction Database must be supported by competent evidence as outlined in subsection (3).

(c) If a county does not have address updates, the county may indicate no changes by submitting Form DR-700023, Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax, effective 8/20; hereby incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13413>); copies of this form can be downloaded from the Department's website at floridarevenue.com/forms.

(d)1. The county must specify the effective date, either January 1 or July 1, of any information to be incorporated in the Address/Jurisdiction Database. For a January 1 effective date, changes must be submitted no later than September 3, and for a July 1 effective date, changes must be submitted no later than March 3.

2. Counties may not submit changes between September 4 to October 3 and March 4 to April 2. The Department completes its review of pending submissions for the next database update during these periods and is unable to process new submissions. Submissions of new information during these time periods will be denied and must be submitted after the review period.

3. The Department will review the information provided in the requests for change and store the approved changes in the approved pending files.

(3) Competent Evidence.

(a) Competent evidence to support a change to the Address/Jurisdiction Database is documentation establishing that the addresses affected by the requested change or addition are located in the county indicated. Examples of competent evidence include articles of incorporation of a new municipality, the plat filed for a newly approved subdivision, or the enhanced 911 Master Street Address Guide (MSAG) database information relating to local law enforcement responders. Competent evidence must clearly identify the affected addresses or address ranges.

(b) If a requested change is to move an address from one county or jurisdiction to another county or jurisdiction, competent evidence includes the consent of the county or jurisdiction that did not request the change.

1. To facilitate processing the change, the county requesting the change should attempt to obtain written consent from an authorized contact person of the nonrequesting county or jurisdiction. Form DR-700022 contains an authorization statement that will serve as the written consent of the nonrequesting county or jurisdiction when signed by that county's or jurisdiction's authorized contact person. The Department will consider the receipt of Form DR-700022, containing the signatures of both authorized contact persons of the requesting and nonrequesting county or jurisdiction, to be sufficient competent evidence. In such instances, the Department will make the change based upon the submitted form.

2. If the requesting county or jurisdiction has not obtained the written consent of the nonrequesting county or jurisdiction, the Department will contact the nonrequesting county or jurisdiction before making the change. Based upon the response of the nonrequesting county or jurisdiction, the Department will take one of the following actions in regard to the requested change:

a. If the nonrequesting county or jurisdiction provides written consent to the Department, then the Department will process the change.

b. If the nonrequesting county or jurisdiction objects in writing, the Department will treat the requested change as one that must be resolved by the counties and jurisdictions involved as provided in paragraph (4)(d).

c. If the nonrequesting county or jurisdiction fails to either consent or object in writing within 20 days after the date on which the Department notified that county or jurisdiction of the requested change, the Department will accept and process the change. This will not prevent the nonrequesting county or jurisdiction from subsequently submitting requests to change the new address assignments after they have been processed.

3. A county or jurisdiction that objects to proposed changes should use Form DR-700022 to change the address information and, unless the affected county or jurisdiction signs the form, the Department will treat the request as one that must be resolved by the counties involved as provided in paragraph (4)(d).

(c) If a requested change affects only the requesting county and does not affect another county or jurisdiction, the Department will consider receipt of an affidavit signed by the authorized contact person, identifying the addresses or address ranges and stating that the change affects only the requesting county, to be sufficient competent evidence. The use of an affidavit is not required but, at the option of the requesting county or jurisdiction, may be used instead of providing other documentation. In such instances, the Department will make the change based upon the representations on the form and the affidavit.

(d) Example. A county approves the plat and grants the permits necessary for development of a new outdoor mall on February 1, 2021. The plat indicates street names, but address numbers have not yet been assigned. In order for the addresses to be added to the electronic database effective the following July 1, the county must file Form DR-700022 with a copy of the approved outdoor mall plat or an affidavit indicating that the change affects only the requesting county and submit online address change information by March 3, 2021. If that deadline is not met, the earliest date on which the new service addresses can be added to the database is January 1, 2022. In order to meet the deadline and be certain that the actual address numbers are included, the contact person for the county may

request the addition of a range of numbers that is certain to include the actual numbers. Because the development of the outdoor mall affects only the requesting county, no consent from any other county is required.

(4) Objection to Address Assignment in Florida's Address/Jurisdiction Database.

(a) Any substantially affected party, may object to information contained in the Address/Jurisdiction Database by submitting Form DR-700025, Objection to Address Assignment in the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.100, F.A.C.), along with competent evidence to support the party's objection. Examples of substantially affected parties include individuals who purchase taxable items and pay local discretionary sales surtax, dealers who are required to collect sales tax and surtax, dealers who are required to collect tourist development taxes, and the Department of Revenue.

1. Only objections to the effective Address/Jurisdiction Database will be considered: objections to the pending Address/Jurisdiction Database will be denied.

2. Before submitting an objection, a person should check the effective Address/Jurisdiction Database to determine whether the contemplated objection is necessary.

(b) Examples of competent evidence are stated in paragraph (3)(a). The Department will notify the substantially affected party of any deficiencies in the objection or competent evidence.

(c) When the Department believes that addresses or address ranges have been assigned to an incorrect county or jurisdiction, the Department will initiate the change by using Form DR-700025. The Department will use any information at its disposal, including enhanced 911 MSAG database address information and information supplied by any dealer, as a basis for initiating an objection; however, in no event will the Department change any address assignment without providing notice to the affected counties and jurisdictions in the manner provided in paragraph (3)(b). If the change is approved, it will be included in the pending files with other approved changes for inclusion in the next update of the database.

(d) Upon receipt of a completed Form DR-700025, including competent evidence to support the objection, the Department will forward copies of the form, along with the associated documentation, to the database contact person in each affected county or jurisdiction.

1. The Department will provide Form DR-700026, Local Government Authorization for Address Changes Described on Form DR-700025 (incorporated by reference in Rule 12A-19.100, F.A.C.), so the affected counties or

jurisdictions may agree, disagree, or partially agree with the address county changes proposed by the completed Form DR-700025.

2. The Department will provide Form DR-700027, Local Government Authorization for Omission of Address or Incorrect Address Identification (incorporated by reference in Rule 12A-19.100, F.A.C.), so the affected counties or jurisdictions may agree or disagree with the inclusion of an address or address range or with changing nonjurisdictional information about an address or address range proposed by the completed Form DR-700025.

3. In case the forms become separated, the Department will include on the bottom portion of each form the same tracking number and date to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the counties or jurisdictions. These forms will not be sent to the counties or jurisdictions between February 1 and April 2 or between August 4 and October 3 due to the inability of counties or jurisdictions to make online changes during the updating and posting of the next effective Address/Jurisdiction Database.

4. The counties or jurisdictions should review the specific address(es) at issue as well as the address range(s) that will be impacted by the change to ensure that each county or jurisdiction retains all of the addresses it believes are within its county or jurisdictional boundaries.

5. The Department will instruct each county or jurisdiction to indicate, in writing, its determination in regard to the objection by completing the provided authorization form (either Form DR-700026 or Form DR-700027) and filing the form with the Department. If the affected counties or jurisdictions both indicate agreement with the objection, the Department will revise the electronic database accordingly.

6. If a county or jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such county or jurisdiction shall be deemed to have indicated agreement with the objection. If either the affected county or jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will not change the address in the database.

7. The address will be reassigned to a county or jurisdiction when one of the following events occurs:

a. The Department receives written notification from the county or jurisdiction that did not agree with the change requested in the objection that such county or jurisdiction has subsequently determined that the change should be made.

b. The Department receives written notification from the party that filed the Form DR-700025 that the objection was erroneous and the assignment in the database was correct.

c. The Department is provided with a copy of a final order, judgment, or other binding written determination resolving the county or jurisdictional assignment of the contested address.

Rulemaking Authority 212.181(4), 213.06(1) FS. Law Implemented 202.22(2), 212.181 FS. History-New 8-15-21.

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rules 12A-1.007 and 12A-1.111 have been:

(1) Electronically filed with the Department of State.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper copies of the incorporated materials below may be obtained at the agency by

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title</u>
14 C.F.R. § 21.113 (2018)	Requirement for supplemental type certificate
Form DR-700023	Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax

Under the provisions of section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

Danielle Boudreaux

From: FL-Rules@dos.state.fl.us
Sent: Monday, July 26, 2021 1:04 PM
To: Danielle Boudreaux
Cc: flrules@dos.state.fl.us
Subject: 12A-1.007 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-1.007

Reference Number: Ref-13419; Reference Name: 14 C.F.R. § 21.113 (March 5, 2018)

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

Danielle Boudreaux

From: FL-Rules@dos.state.fl.us
Sent: Monday, July 26, 2021 1:04 PM
To: Danielle Boudreaux
Cc: flrules@dos.state.fl.us
Subject: 12A-1.111 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-1.111

Reference Number: Ref-13413; Reference Name: DR-700023 N. 08/20

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State