

Notice of Development of Rulemaking

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:RULE TITLES:

- 12A-1.001 Specific Exemptions
- 12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles
- 12A-1.0071 Boats Temporarily Docked in Florida
- 12A-1.043 Manufacturing
- 12A-1.0641 Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes
- 12A-1.097 Public Use Forms
- 12A-1.104 Sales of Property to be Transported to a Cooperating State

PURPOSE AND EFFECT: The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

SUBJECT AREA TO BE ADDRESSED: Revisions to sales and use tax rules and forms.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1), 212.0515(7), 212.052(5), 212.06(3)(b)2., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7)(h)2., (cc)3., (18)(c), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7), 1002.40(16), FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.052, 212.054, 212.055, 212.06, 212.0601, 212.0606, 212.07(1), (2), (7), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (12), (13), 212.13, 212.14(2), (4), (5), 212.18(2), (3), 212.183, 213.1832, 213.235(1), (2), 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 215.26, 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 681.104, 1002.40(13), FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at www.floridarevenue.com/rules.