

interest prior to any billing, the Department will compromise all penalties.

(11) through (12) No change

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS, Section 26 of Chapter 2021-2, L.O.F. Law Implemented 212.07(9), 212.12(14), 213.05, 213.21, 213.24(3) FS, Sections 5, 11, and 21 of Chapter 2021-2, L.O.F. History--New 8-10-92, Amended 10-2-01, 10-29-13.

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: 07/01/2021

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:
12ER21-5 Scope of Rules.

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 26 of Chapter 2021-2, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement Section 10 of Chapter 2021-2, Laws of Florida. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the requirement that marketplace providers and taxpayers required to collect sales tax on remote sales must file returns and remit taxes electronically.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of Section 10 of Chapter 2021-2, Laws of Florida. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of the provisions Section 10 of Chapter 2021-2, Laws of Florida.

SUMMARY: Emergency Rule 12ER21-5 amends Rule 12-24.001, F.A.C., by adding a Section 10 of Chapter 2021-2, Laws of Florida, to the list of statutes administered in Part I of Chapter 12-24, F.A.C.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12ER21-5 12-24.001 Scope of Rules.

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of Sections 202.30, 206.485, 213.755, and 220.21(2) and (3), F.S., and Section 10, Chapter 2021-2, L.O.F., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I

of this rule chapter also sets forth the rules to be used by the Department in administering Section 443.163, F.S.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS, Section 26 of Chapter 2021-2, L.O.F. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS, Section 10 of Chapter 2021-2, L.O.F. History--New 12-19-89, Amended 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20.

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: 07/01/2021

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:
12ER21-6 Requirements to File or to Pay Taxes by Electronic Means.

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 26 of Chapter 2021-2, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement Section 10 of Chapter 2021-2, Laws of Florida. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the requirement that marketplace providers and taxpayers required to collect sales tax on remote sales must file returns and remit taxes electronically.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of Section 10 of Chapter 2021-2, Laws of Florida. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of the provisions Section 10 of Chapter 2021-2, Laws of Florida.

SUMMARY: Emergency Rule 12ER21-6 amends Rule 12-24.003, F.A.C., by adding marketplace providers and taxpayers required to collect sales tax on remote sales to the list of taxpayers who are required to file returns electronically.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12ER21-6 12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) through (2) No change

(3) The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

(a) A marketplace provider that is a dealer under Chapter 212, F.S., as amended by Chapter 2021-2, L.O.F.

(b) A person who is required to collect and remit sales tax on remote sales.

(3) through (5) renumbered (4) through (6) No change Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS, Section 26 of Chapter 2021-2, L.O.F. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS, Section 10 of Chapter 2021-2, L.O.F. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20.

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: 07/01/2021

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER21-7 Admissions.

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 26 of Chapter 2021-2, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement Sections 11 and 21 of Chapter 2021-2, Laws of Florida. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the replacement of the current sales tax bracket system with a rounding algorithm for the calculation of sales tax.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of Sections 11 and 21 of Chapter 2021-2, Laws of Florida. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of the provisions Sections 11 and 21 of Chapter 2021-2, Laws of Florida.

SUMMARY: Emergency Rule 12ER21-7 amends Rule 12A-1.005, F.A.C., by including the new provisions regarding the replacement of the sales tax bracket system with a rounding algorithm.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER21-7 12A-1.005 Admissions.

(1)(a) Every person is exercising a taxable privilege when such person sells or receives anything of value by way of admissions, as defined in Section 212.02(1), F.S., except those admissions that are specifically exempt. Such seller is required to collect tax on the sales price or actual value of such admissions pursuant to Section 212.04(1)(b), F.S., as amended by Section 18, Chapter 2021-2, L.O.F. Tax due must be calculated using the rounding algorithm as provided in Section 212.12(10), F.S., as amended by Section 11, Chapter 2021-2, L.O.F. ~~each admission charge for 10 cents or more the amount of tax provided for by the applicable bracket provided in Section 212.12(9), F.S. Each admission is a single sale. The seller may apply the rounding algorithm to the aggregate tax amount computed on all taxable admissions on an invoice or to the taxable amount of each individual admission on the invoice.~~

(b) No change

~~(c)1. The tax shall be computed and collected by the seller on the sales price or actual value of the admission, as provided in Section 212.04(1)(b), F.S., and is due at the moment of the transaction, except when the tax is collected for admission to an event at a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility. Tax collected on such events is due to the Department on the first day of the month following the actual date of the event for which the admission is sold and becomes delinquent on the 21st day of that month. Therefore, tax collected on season and series tickets for events held in such facilities should be apportioned to each event in the season or series and remitted to the Department accordingly.~~

2. through 4. No change

(d) No change

(2) through (6) No change

Rulemaking Authority 212.04(4), 212.17(6), 212.18(2), 213.06(1) FS, Section 26 of Chapter 2021-2, L.O.F. Law Implemented 212.02(1), 212.04, 212.08(6), (7), 616.260 FS, Sections 11 and 21 of Chapter 2021-2, L.O.F. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15, 1-17-18.

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: 07/01/2021

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER21-8 Tax Due at Time of Sale; Tax Returns and Regulations.

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR