DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to implement legislative changes and other updates to two forms within Rule 12A-1.097, Public Use Forms. Pursuant to s. 213.755(1), F.S., taxpayers are required to electronically file returns and electronically remit payments of taxes and fees where the taxpayer paid tax in the prior state fiscal year in an amount greater than or equal to $20,000. Section 2 of Chapter 2022-151, L.O.F., amends s. 213.755(1), F.S., to lower this threshold amount from $20,000 to $5,000 effective January 1, 2023. In this rulemaking, Form DR-15N, Instructions for DR-15 Sales and Use Tax Returns, and Form DR-15EZN, Instructions for DR-15EZ Sales and Use Tax Return, are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file returns and pay tax electronically if they paid $5,000 or more in sales and use tax during the State of Florida's prior fiscal year (July 1-June 30). Forms DR-15N and DR-15EZN are also revised for standard language updates.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses changes to two Florida sales and use tax instruction forms.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 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), 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, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 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), 1002.40(13) FS., section 2, Ch. 2022-151 LOF F.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 27, 2022, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building Two, Room 1250, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/7837611777211928077]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

Published on the Department's website at floridarevenue.com/rules.

[redacted]