FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 9, 2025

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rules 12A-15.003, .004, .005, .007, and .014, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:20 p.m. on December 9, 2025. 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 December 29, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From:	Tonya Fulford
To:	RuleAdoptions
Cc:	Martha Gregory; Tammy Miller; Brinton Hevey; Jeremy Roberts
Subject:	Department of Revenue Rules Certification - 12-3, 12-6, 12-16, 12-17, 12-18, 12-22, 12-26, 12-28, 12A-1, 12A-13, 12A-15, 12A-16, 12B-6, 12B-7, 12B-8, 12B-12, 12C-2
Date:	Tuesday, December 9, 2025 4:20:24 PM
Attachments:	image001.png image003.png 12-3.pdf 12-3 Final Rule Text.docx 12-6.pdf 12-6 Final Rule Text.docx 12-16.pdf 12-16 Final Rule Text.docx 12-17.pdf 12-17 Final Rule Text.docx 12-18.pdf 12-18 Final Rule Text.docx 12-22.pdf 12-22 Final Rule Text.docx 12-26.pdf 12-26 Final Rule Text.docx 12-28.pdf 12-28 Final Rule Text.docx 12A-1 12.25.pdf 12A-1 Final Rule Text.docx 12A-13.pdf 12A-13 Final Rule Text.docx 12A-15.pdf 12A-15 Final Rule Text.docx 12A-16.pdf 12A-16 Final Rule Text.docx 12B-6.pdf 12B-6 Final Rule Text.docx 12B-7.pdf 12B-7 Final Rule Text.docx 12B-8 12.2025.pdf 12B-8 Final Rule Text.docx 12B-12.pdf 12B-12 Final Rule Text.docx 12C-2.pdf 12C-2 Final Rule Text.docx
Importance:	High

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good afternoon,

Attached are the rule certification packets for the following rules and the final language in word format.

Rule 12-3.0012 - Definitions
Rule 12-3.0015 - Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
Rule 12-3.0017 - Adoption of Materials That Contain Departmental Procedures
Rule 12-6.0015: Public Use Forms

BEN ALBRITTON
President

DANIEL PEREZ
Speaker

THE FLORIDA LEGISLATURE

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

Senator Erin Grall, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Mack Bernard
Senator LaVon Bracy Davis
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Carlos Guillermo Smith
Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

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

CERTIFICATION

Department: Department of Revenue
Agency: Sales and Use Tax
Rule No(s): 12A-15.003, .004, .005, .007, .014
File Control No: 196918

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies 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: 12/2/2025

This certification expires after: 12/9/2025

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.*

Form Updated 12/9/2021

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 9, 2025

Alexandra Leijon
Administrative Code and Register Director
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. Leijon:

The following Department of Revenue Rules are presented for certification:

12A-15.003	Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
12A-15.004	Specific Limitations
12A-15.005	Permits, Certificates, and Affidavits
12A-15.007	Records
12A-15.014	Transition Rule

The following persons may be contacted regarding this rule certification:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
2450 Shumard Oak Blvd.
Bldg. One, Room 1-2600
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

CERTIFICATION OF DEPARTMENT OF REVENUE

ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

[X] (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

[X] (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (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

[X] (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.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12A-15.003 12A-15.004 12A-15.005 12A-15.007 12A-15.014

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

General Counsel
Title

____
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:

[X] 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-15.003 12A-15.004 12A-15.005 12A-15.007 12A-15.014

Signature of Agency Head

Executive Director

Title

Form: DS-FCR-6
Rule 1-1.010(3)(f), F.A.C.; effective 10-17

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-15 FLORIDA ADMINISTRATIVE CODE

DISCRETIONARY SALES SURTAX

AMENDING RULES 12A-15.003, 12A-15.004, 12A-15.005, 12A-15.007, AND 12A-15.014

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule Chapter 12A-15, F.A.C. (Discretionary Sales Surtax), remove provisions for the repealed the state sales tax on leases of real property effective October 1, 2025.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Section 37, Ch. 2025-208, L.O.F., repeals the state sales tax on leases of real property effective October 1, 2025. The proposed amendments to Rules 12A-15.003, 15.004, 15.005, 15.007, and 15.014, F.A.C., are necessary to reflect the repeal of sales tax on real property leases.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2830), to advise the public of the draft changes to Rule Chapter 12A-15, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 30, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 30, 2025, and approved the publication of the Notice of Proposed Rule for Rules 12A-15.003, 12A-15.004, 12A-15.005, 12A-15.007, and 12A-15.014, 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 September 23, 2025 (Vol. 51, No. 185).

SUMMARY OF RULE HEARING

NOVEMBER 4, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 10, 2025 (Vol. 51, No. 198, pp. 3887-3889), to advise the public of the proposed changes to Rules 12A-15.003, 12A-15.004, 12A-15.005, 12A-15.007, and 12A-15.014, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 4, 2025. No timely request for a hearing was received by the agency, and no hearing was held. No comments were received.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE

DISCRETIONARY SALES SURTAX

AMENDING RULES 12A-15.003, 12A-15.004, 12A-15.005, 12A-15.007, AND 12A-15.014

12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties;~~ Real Property and~~ Transient Accommodations; Use Tax.

(1) through (7) No change.

(8) ~~REAL PROPERTY AND~~ TRANSIENT ACCOMMODATIONS.

(a) When any transient accommodation ~~real property~~ that is leased, rented, or upon which a license for use is granted is located within a surtax county, surtax on the rental or license payment is due at the rate imposed within the surtax county.

~~(b) When any transient accommodation is located within a surtax county, surtax is due at the rate imposed within the surtax county.~~

(b)~~(c)~~ The owner of ~~real property or~~ a transient accommodation that is leased, rented, or upon which a license for use is granted or the owner's representative is required to collect surtax at the rate imposed by the surtax county where the ~~real property or~~ transient accommodation is located.

(9) USE TAX.

(a) through (c) No change.

(d) A dealer who is registered with the Department and who is required to pay use tax directly to the Department must ~~shall~~ pay surtax in the following manner:

1. No change.

~~2. When a dealer is authorized by the Department to accrue use tax on the lease, rental, or license to use real property located within a surtax county, the dealer is required to pay surtax at the rate imposed by the surtax county where the property is located.~~

2.~~3.~~ No change.

3.~~4.~~ No change.

(c) No change.

Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented 212.04(1), 212.05(1), 212.0506, 212.054, 212.055, 212.0596, 212.06(1), (2), (4), (6), (8), (10), 212.07(8), 212.12, 212.18(3), 212.183, 213.053 FS. History–New 12-11-89, Amended 1-30-91, 5-12-92, 8-10-92, 11-16-93, 3-20-96, 6-19-01, 10-2-01, 4-17-03, 5-28-06, 6-14-22,________.

12A-15.004 Specific Limitations.

(1) No change.

(2)(a) The surtax does not apply to the sales amount above $5,000 on any item of tangible personal property. However, the surtax does apply to the first $5,000 of the sales amount on the sale, use, lease, rental, or license to use any item of tangible personal property, including electric power or energy. The surtax applies, without limitation, to sales of admissions; sales and uses of services; sales of service warranties; charges for prepaid calling arrangements; leases, rentals, and licenses to use ~~real property or~~ transient accommodations; leases or rentals of parking or storage space for motor vehicles in parking lots or garages, docking or storage space in boat docks and marinas, and tie-down or storage space for aircraft; and all other transactions subject to the discretionary sales surtax.

(b) No change.

(c)1. No change.

~~2. Example: A person leases real property subject to the state sales tax for $10,000 a month. The entire monthly rental (i.e., $10,000) is subject to the surtax since the $5,000 limitation only applies to items of tangible personal property.~~

2.~~3.~~ No change.

3.~~4.~~ No change.

(3) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(15), (19), 212.05(1), 213.053, 212.054, 212.055 FS. History–New 12-11-89, Amended 5-12-92, 3-17-93, 11-16-93, 10-2-01, 4-17-03, 2-20-25,_______.

12A-15.005 Permits, Certificates, and Affidavits.

(1) No change.

(2)(a) Where a purchasing dealer has obtained written consent from the Department of Revenue to assume the obligation of remitting the tax to the State, and has issued a statement relieving the selling dealer from the responsibility of collecting the tax, the purchasing dealer is required to remit the surtax based upon where the taxable transaction occurred.

~~(b)1. Example: If the real property which is leased or rented is in a county imposing the surtax the lessor, or other person receiving the rental consideration, is required to remit the surtax.~~

(b)~~2.~~ Example: If the purchaser is in a county imposing the surtax and the purchase or lease involves tangible personal property, the purchaser or lessee is required to remit the surtax.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.054, 212.055, 212.183, 213.053 FS. History–New 12-11-89, Amended 5-12-92, ________.

12A-15.007 Records.

Persons making sales and use of tangible personal property; charging admissions; furnishing electricity or natural or manufactured gas; ~~leasing or renting any real property;~~ or leasing or renting any transient rental accommodations subject to the surtax must ~~shall~~ maintain adequate and sufficient books and records to indicate what sales and uses are subject to the surtax. The failure to maintain such records subjects ~~shall make~~ the total sales amount ~~subject~~ to the surtax.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.054, 212.055, 212.12(6), 212.13(2), 213.053 FS. History–New 12-11-89, Amended 10-2-01, ________.

12A-15.014 Transition Rule.

(1) No change.

~~(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed pursuant to Section 212.031, F.S., plus the surtax rate for all rentals due on or after the effective date of any such surtax.~~

(2)~~(3)~~ No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.031,~~ 212.05(1), 212.05011, 213.053, 212.054, 212.055 FS. History–New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03, 1-17-18, 1-8-19, 12-12-19, 6-14-22,_____.