

[REDACTED]

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
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

PURPOSE AND EFFECT: The purpose of the draft amendments to Rules 12A-15.003, 15.004, 15.005, 15.007, and 15.014, F.A.C. is to remove obsolete language for leases of real property effective October 1, 2025.

SUBJECT AREA TO BE ADDRESSED: Repeal of the tax on leases of real property.

RULEMAKING AUTHORITY: 212.0596(3), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.02(15), (19), 212.04(1), 212.05(1), 212.0506, 212.05(1), 212.05011, 212.054, 12.055, 212.0596, 212.06(1), (2), (4), (6), (8), (10), 212.07(8), 212.12(6), 212.13(2), 212.18(3), 212.183 FS., ss. 37, 40, 50, 54, Ch. 2025-208 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: Thursday, August 14, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.

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: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

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

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