STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.007, 12A-1.0371, 12A-1.053,

12A-1.097, 12A-1.110, AND 12A-1.117

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (8) No change.

(9) Boats.

(a) No change.

(b)1.a. A boat, purchased by its current owner outside this state, using the waters of this state and required to be registered and numbered in this state within 20 days after purchase by the owner, pursuant to Section 328.46 ~~327.10~~, F.S., is subject to tax on the sales price of the boat within 20 days after purchase by the owner.

b. A boat, purchased by its current owner outside this state, operating on the waters of this state in excess of 90 days, which is solely documented under operative federal law, or which is registered, licensed, or titled pursuant to a federally approved numbering system of another state as described in Section 328.58 ~~327.16~~, F.S., is subject to tax on the sales price of the boat at the time the requirements of Section 328.58 ~~327.16~~, F.S., have been met.

2. through 3. No change.

(c) through (e) No change.

(10) through (24) No change.

(25)(a) through (f) No change.

(g)1. The transfer of title of a qualified ~~commercial~~ motor vehicle is not taxable, when all of the following conditions are met:

a. through c. No change.

2. The lease or rental of a qualified ~~commercial~~ motor vehicle is not taxable, when all of the following conditions are met:

a. through c. No change.

See Rule 12A-1.064, F.A.C., for proration of tax for vehicles used in interstate or foreign commerce.

3.a. The term "qualified ~~commercial~~ motor vehicle" for the purposes of this paragraph means any vehicle that is not owned or operated by a governmental entity; which uses ~~special fuel or~~ motor fuel on the public highways; and which has two axles and a gross vehicle weight in excess of 26,000 pounds, or has three (3) or more axles regardless of weight, or is used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

b. The term "qualified ~~commercial~~ motor vehicle" excludes any recreational vehicle or vehicle owned or operated by a coordinated community transportation provider as defined in Section 427.011, F.S., or a private operator that provides public transit services under contract with such a provider.

4. No change.

(26) through (28) No change.

Cross-Reference: Rules 12A-1.037, 12A-1.064, and 12A-1.066, F.A.C.

Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History–New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21, 2-20-25,___.

12A-1.0371 Sales of Coins, Currency, or Bullion.

(1)(a) The sale, use, consumption, or storage for use in this state of any coin or currency, whether in circulation or not, is subject to tax unless:

1. The coin or currency is legal tender of the United States; ~~or~~

2. The coin or currency is any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S.; or,

3. The coin or currency is legal tender of a country other than the United States, and the coin or currency is sold at its face value.

(b) through (c) No change.

(2) through (6) No change.

Rulemaking Authority 212.05(1)(j), 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1)(j), 212.08(7)(ww) FS.

History–New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13, 1-1-24, 12-29-25,___.

12A-1.053 Electric Power and Energy.

(1)(a) The sale of electric power or energy by an electric utility is taxable. The sale of electric power or energy for use in residential households, to owners of residential models, or to licensed family child ~~day~~ care homes by utilities who are required to pay the gross receipts tax imposed by Section 203.01(1)(a)1., F.S., is exempt. Also exempt is electric power or energy sold by such utilities and used in the common areas of apartment houses, cooperatives, and condominiums, in residential facilities enumerated in Chapters 400 and 429, F.S., and in other residential facilities. However, if any part of the electric power or energy is used for a non-exempt purpose, the entire sale is subject to tax.

(b) An electric utility is not obligated to collect and remit tax on any sale of electric power or energy when:

1. No change.

2. The utility has on file a writing or document evidencing a representation of the utility's customer that the electric power or energy is being purchased for residential household use, including licensed family child ~~day~~ care homes and other facilities identified in paragraph (a). The writing or document may be a customer application or a certificate that identifies the customer as purchasing the electric power or energy for a residential purpose. A "customer application" includes a record of information obtained electronically or orally from the customer in the ordinary course of business. The electric utility must have acted in good faith in accepting the representation of the customer.

(c) No change.

(2) through (4) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02~~,~~(19), 212.05(1)(e), 212.06(1)(a), (b), 212.08(4)(a)2., (7)(j), 212.18(2) FS. History–New 10-7-68, Amended 6-16-72, 12-11-74, 10-18-78, 6-3-80, 12-23-80, 7-20-82, Formerly 12A-1.53, Amended 10-2-01, 4-17-03, 9-15-08, 2-17-15,___.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date

(2) through (4) No change.		
(5)(a) through (b) No change.		
(c) DR-15AIR	Sales and Use Tax Return for Aircraft (R. XX/XX ~~01/16~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-06361)~~	XX/XX ~~01/16~~
(d) through (f) No change.		
(6) through (17) No change.		
(18) DR-300400	Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (R. XX/XX ~~01/16~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref--XXXXX) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-06372)~~	XX/XX ~~01/16~~
(19) through (22) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 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) 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, 212.04, 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, 212.11(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) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, 12-29-25, 1-1-26, Technical Change 2-4-26, 5-26-26, Amended ___.

Form DR-15AIR, Sales and Use Tax Return for Aircraft, is being substantially reworded. See http://www.flrules.org/Gateway/reference.asp?No=Ref-06361 for the present text.

12A-1.110 Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) through (b) No change.

(c) "Motor vehicle" has the same meaning as provided in Section 320.01(1)(a), F.S., but does not include a heavy truck with a net vehicle weight of 8,000 pounds or more, truck tractor, trailer, or motorcycle. For purposes of Section 212.1832, F.S., a motor vehicle includes a heavy truck with a net vehicle weight less than 8,000 pounds.

(d) "Program" means the Florida Tax Credit Scholarship Program related to the motor vehicles sales tax credit under Section 212.1832, F.S.

(2) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.05, 212.1832 FS. History–New 10-28-19, Amended 2-20-25, ___.

12A-1.117 Annual Back-to-School Sales Tax Holiday.

(1) Definitions. For purposes of this rule, the following definitions apply:

(a) through (b) No change.

(c) "Holiday period" is designated by the Legislature as provided in s. 212.08(20), F.S. ~~means the month of August.~~

(d) through (j) No change.

(2) through (23) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.08(20) FS. History-New 12-29-25, Amended ___.