



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-1.0015 and .097, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:38 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 January 1, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Jeremy Roberts](#); [Tonya Fulford](#)
Subject: Department of Revenue Rules Certification - 12-24, 12-29, 12A-1, 12B-8, 12C-1
Date: Tuesday, December 9, 2025 4:38:49 PM
Attachments: [image001.png](#)
[image003.png](#)
[12-24.pdf](#)
[12-24 Final Rule Text.docx](#)
[12-29.pdf](#)
[12-29 Final Rule Text.docx](#)
[12A-1.pdf](#)
[12A-1 Final Rule Text.docx](#)
[12B-8.pdf](#)
[12B-8 Final Rule Text.docx](#)
[12C-1.pdf](#)
[12C-1 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 12-24.002: Definitions
- Rule 12A24.003: Requirements to File or to Pay Taxes by Electronic Means
- Rule 12-24.011: Public Use Forms
- Rule 12-29.001: Scope
- Rule 12-29.002: Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003: Public Use Forms
- Rule 12-29.005: The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.008: Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12A-1.0015: Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- Rule 12A-1.097: Public Use Forms
- Rule 12A-8.003: Tax Statement; Overpayments
- Rule 12C-1.022: Returns; Filing Requirement
- Rule 12C-1.051: Forms

BEN ALBRITTON
President



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

DANIEL PEREZ
Speaker



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

THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency: Sales and Use Tax
Rule No(s): 12A-1.0015, .097
File Control No: 196975

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.*



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-1.0015, F.A.C., Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
12A-1.097, F.A.C., Public Use Forms

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

Attachments

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-1.0015 12A-1.097

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: January 1, 2026
 (month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel

Title

4
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:

☒ 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-1.0015 12A-1.097



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.0015 AND 12A-1.097

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.0015 (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), and Rule 12A-1.097, F.A.C. (Public Use Forms), reflect: (1) the requirement for the Department to report the state sales tax rate and discretionary sales surtax rate in the Department's Tax and Address Lookup System as zero for each eligible certified address with a unique five-digit zip code provided by the United States Postal Service; (2) documentation requirements for a forwarding agent that has been assigned a unique five-digit zip code; and (3) the conditions for which a forwarding agent must surrender its Florida Certificate of Forwarding Agent Address.

The proposed amendments to Rule 12A-1.097, F.A.C., incorporate, by reference: (1) updates to registration applications forms DR-1, DR-1A, and DR-1N, to reflect the repeal of the taxes on real property leases and aviation fuel effective January 1, 2026; and (2) updates to form DR-1FA, Application for a Florida Certificates of Forwarding Agent Address, reflecting law changes effective January 1, 2026.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and Rule 12A-1.0015 (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), F.A.C., are necessary to reflect the amendments to paragraph 212.06(5)(b), F.S., provided in section 43, Ch. 2025-208, L.O.F., regarding a Florida Certificate of Forwarding Agent Address, effective January 1, 2026, the repeal of the tax on real property leases provided in section 43, Ch. 2025-208, L.O.F., effective October 1, 2025, and the repeal of the tax on aviation fuel provided in section 49, Ch. 2025-208, L.O.F., effective January 1, 2026.

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. 2829), to advise the public of the draft changes to Rule 12A-1.0015, F.A.C. (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), and form DR-1FA (Application for a Florida Certificate of Forwarding Agent Address), incorporated by reference in Rule 12A-1.097 F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. One request was received, and a workshop was held on August 14, 2025. During the workshop, comments were made regarding the amendments to 12A-1.0015, F.A.C. The Department considered the comments received and changes are included in the proposed amendments to Rule 12A-1.0015, F.A.C.

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 31, 2025 (Vol. 51, No. 148, pp. 2827-2829). The Department determined that registration applications, forms DR-1, DR-1N and DR-1A in proposed paragraph 12A-1.097(2)(a), (b), and (d), F.A.C., in a separate rulemaking proceeding should be proposed with an effective date of January 1, 2026, consistent with the date of the repeal of tax on aviation fuel. The rulemaking for these three registration applications is added to this rulemaking proceeding.

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-1.0015 and 12A-1.097, 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 remains 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 13, 2025 (Vol. 51, No. 199, pp. 3955-3958), to advise the public of the proposed changes to Rules 12A-1.0015 and 12A-1.097, 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-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.0015 AND 12A-1.097

12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats.

(1) No change.

(2)(a) through (c) No change.

(d)1. Any dealer who makes tax exempt sales of tangible personal property and, in good faith, accepts a valid copy of a Florida Certificate of Forwarding Agent Address or relies on the list of designated forwarding agent addresses on the Department's website, or relies on the Department's Address/Jurisdiction Database, and then ships the property to the designated address on the certificate for export outside of the United States may not collect ~~is not liable for~~ any tax due on sales made during the effective dates of the certificate. The dealer is not liable for any tax due on such sales. The dealer must maintain documentation that the property was shipped or delivered by the dealer directly to the forwarding agent address.

2. No change.

(e) through (f) No change.

(3) No change.

(4) Florida Certificate of Forwarding Agent Address; Application; Eligibility.

(a) To apply for a Florida Certificate of Forwarding Agent Address, an applicant must submit a complete Application for a Florida Certificate of Forwarding Agent Address (~~f~~Form DR-1FA, incorporated by reference in Rule 12A-1.097, F.A.C.), a Florida Business Tax Application (~~f~~Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), and documentation sufficient to substantiate the applicant's eligibility for the certificate, including the applicant's most recently filed federal income tax return. An application for a certificate is complete when all information required to be submitted by Section 212.06(5)(b), F.S., the application, and this rule is provided to the Department. An applicant that applied for and has been granted a Certificate of Registration is not required to submit a Florida Business Tax Application when applying for a new or renewal of a Florida Certificate of Forwarding

Agent Address.

(b) No change.

(c) Each applicant is required to provide the following to demonstrate the business is engaged in the export of property owned by others and supported by the following information:

1. through 4. No change.

5. An applicant that desires that its certified address be reported in the Department's Address/Jurisdiction Database with a tax rate of zero must include documentation issued by the United States Postal Service confirming the assignment of a special five-digit zip code. A business that has already been granted a Florida Certificate of Forwarding Agent Address may submit the required documentation issued by the United States Postal Service to Account Management as provided in subparagraph (4)(i)2. A certified address with a special five-digit zip code provided by the United States Postal Service will not be reported in the Department's Address/Jurisdiction Database with a tax rate of zero if that address includes a suite address or secondary address.

(d) through (h) No change.

(i) Certificate holders must immediately notify the Department, in writing, and must surrender the certificate, in cases where the certificate holder ceases doing business, changes its address, no longer uses the certified address for export, or should the business otherwise no longer meet the eligibility requirements; provided in paragraph (b), for a Florida Certificate of Forwarding Agent Address ~~and must surrender their certificate.~~

1. through 2. No change.

(j) through (k) No change.

(5) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 212.06(5)(b)13., 212.18(2), 213.06(1) FS. Law Implemented 212.02(20), 212.05(1), 212.06(1), (2), (5), 212.12(9), 212.13(1), (2), (3), (4), 212.21(3), 213.37 FS. History—New 6-12-03, Amended 6-14-22, 1-1-26.

12A-1.097 Public Use Forms.

(1) No change.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by ~~one or more of~~

the following methods: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

Mail Stop 3-2000

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-18760 14227)	<u>01/22</u>
(b) DR-1N	Registering Your Business	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-18763 14821)	<u>01/23</u>
(c) No change.		
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-18761 14228)	<u>01/22</u>
(e) through (f) No change.		
(g) DR-1FA	Application for a Florida Certificate of Forwarding Agent Address	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-18762 14398)	<u>06/22</u>
(h) No change.		
(3) through (23) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

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, 212.031, 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, 212.11(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, 1-1-26.

CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12A-1.097, F.A.C., have been:

☒ (1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title or Title Name</u>
DR-1	Florida Business Tax Application
DR-1N	Registering Your Business
DR-1A	Application for Registered Businesses to Add a New Florida Location
DR-1FA	Application for a Florida Certificate of Forwarding Agent Address

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

General Counsel
Title

From: FL-Rules@dos.state.fl.us
To: [Tonya Fulford](#)
Cc: flrules@dos.state.fl.us
Subject: 12A-1.097 Reference Material for Rule Adoption Approved
Date: Monday, December 8, 2025 8:13:27 AM

Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-1.097

Reference Number: Ref-18760; Reference Name: DR-1: Florida Business Tax Application

Reference Number: Ref-18761; Reference Name: DR-1A: Application for Registered Businesses to Add a New Florida Location

Reference Number: Ref-18762; Reference Name: DR-1FA: Application for a Florida Certificate of Forwarding Agent Address

Reference Number: Ref-18763; Reference Name: DR-1N: Registering Your Business

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State