



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 6, 2026

Jamie Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Proposed Rule Amendments Ch. 12A-1, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rules, including the Notices of Proposed Rule, published in the September 30, 2026 (Volume 52, Number 190), edition of the *Florida Administrative Register*, the Rule Summary, the Facts and Circumstances Justifying Proposed Rules, the Federal Comparison Statement, Summary of Rule Development Workshop, and Summary of Public Meeting.

Materials that will be incorporated by reference are also included; these are the same versions posted to the Department's proposed rule pages and presented to the Governor and Cabinet on September 29, 2026.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

The attached documents are for the following Florida Department of Revenue Rules:

Chapter 12A-1

- Rule 12A-1.007, F.A.C., Aircraft, Boats, Mobile Homes, and Motor Vehicles
- Rule 12A-1.0371, F.A.C., Sales of Coins, Currency, or Bullion
- Rule 12A-1.053, F.A.C., Electric Power and Energy
- Rule 12A-1.097, F.A.C., Public Use Forms
 - DR-15AIR: Sales and Use Tax Return for Aircraft
 - DR-300400: Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes
- Rule 12A-1.110, F.A.C., Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program
- Rule 12A-1.117, F.A.C., Annual Back-to-School Sales Tax Holiday

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DEPARTMENT OF REVENUE

**Sales and Use Tax, Surtax, Surcharge, and Fees;
Communications Services Tax**

RULE NOS.: RULE TITLES:

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

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

12A-1.053 Electric Power and Energy

12A-1.097 Public Use Forms

12A-1.110 Florida Tax Credit Scholarship Program

Motor Vehicle Sales Tax Credit Scholarship Program

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

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), is to incorporate legislative changes to subsection 207.002(8) and paragraph 212.08(7)(aa), F.S., as amended by ss. 2 and 29, Ch. 2026-39, LOF., which

replaces the phrase ‘commercial motor vehicle’ with ‘qualified motor vehicle’. Additional amendments update statutory references within paragraph (9)(b) from provisions of Ch. 327, F.S., to Ch. 328, F.S.

The purpose of the proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is to amend paragraph (1)(a) to incorporate legislative changes to s. 212.05(1)(j), F.S., per s. 1, Ch. 2025-100 and 2026-132, L.O.F., which provides, effective July 1, 2026, any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S., is also is also excluded from sales tax.

The purpose of the proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), is to reflect the amendments to s. 212.08(7)(j), F.S., by changing the term “licensed family day care homes” to “licensed family child care homes” in order to remain consistent with the amendment of this term throughout Ch. 2026-140, LOF., effective July 1, 2026.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to amend form DR-15AIR, Sales and Use Tax Return for Aircraft, for clarification of the calculation and reporting requirements of Florida state use tax, including discretionary sales surtax, on the purchase of an aircraft from a private seller when Florida sales tax was not paid to the seller, and for administrative changes to form DR-300400 – Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes.

The purpose of the proposed amendments to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program), is to incorporate legislative changes contained in s. 28, Ch. 2026-239, LOF., as amended by 212.1832(1)(d), F.S., which provides that the term “motor vehicle” excludes heavy trucks with a net vehicle weight of 8,000 pounds or more and includes heavy trucks with a net vehicle weight less than 8,000 pounds.

The purpose of the proposed amendments to Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), is to incorporate legislative changes contained in s. 27, Ch. 2026-239, L.O.F., as amended in s. 212.08(20), F.S., amending the definition of ‘Holiday Period’.

SUMMARY: Rule 12A-1.007, F.A.C.: The amendment of the phrase ‘commercial motor vehicle’ to ‘qualified motor vehicle’ and statutory references within paragraph (9)(b). Rule 12A-1.0371, F.A.C.: Updates to paragraph (1)(a) to state that gold coins or silver coins are recognized as legal tender and are exempt from sales tax. Rule 12A-1.053, F.A.C.: The amendment of the term “licensed family day care homes” to “licensed family child care homes”. Rule 12A-1.097, F.A.C.: The substantial rewrite of form DR-15AIR, Sales and Use Tax Return for Aircraft for clarification of the calculation of use tax and the reporting requirements for the purchase of an airplane

and administrative changes to form DR-300400 – Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes. Rule 12A-1.110, F.A.C.: The amendment of the definition of “motor vehicle” to include heavy trucks with a net vehicle weight less than 8,000 pounds. Rule 12A-1.117, F.A.C.: The amendment of the Back-to-School Sales Tax Holiday definition of ‘holiday period’.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

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.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 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 TEXT OF THE PROPOSED RULE IS:

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

~~3.2.~~ No change.

(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. <u>01/27 01/16</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20120) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06361)	<u>12/26 01/16</u>
(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. <u>01/27 01/16</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20121) (http://www.flrules.org/Gateway/reference)	<u>12/26 01/16</u>

~~asp?No=Ref-06372)~~

(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 rewoded. 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) No change.

(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.



Sales and Use Tax Return for Aircraft

DR-15AIR
R. 12/26
Rule 12A-1.097, F.A.C.
Effective 12/26
Page 1 of 3

Section I: Purchaser Information

Use this form to report Florida use tax on the purchase or use of an aircraft when Florida sales tax was not paid to the seller. Do not use this form to report aircraft purchased exclusively for resale, lease, or rental by a Florida-registered dealer or a nonresident dealer.

Purchaser Name _____

Mailing Address _____

County _____

State _____

ZIP Code _____

Section II: Aircraft Status (Select the provision that applies to the aircraft identified in Section III)

- ☐ 1. This aircraft was purchased in Florida, and delivery was received in _____ County, Florida, on _____ (date).
- ☐ 2. This aircraft was purchased in another state, U.S. territory, or the District of Columbia and entered Florida on _____ (date) for use in Florida for more than 20 days during the six-month period following the purchase date. Florida use tax is due on the purchase price of the aircraft.
- ☐ 3. This aircraft was purchased outside the United States and entered Florida on _____ (date) for use in Florida. Florida use tax is due on the fair market value of the aircraft at the time it enters Florida.
- ☐ 4. The purchaser is a common carrier operating under Federal Aviation Administration regulations in Title 14, Code of Federal Regulations, part 121 or 129 (14 CFR Part 121 or 129), and the aircraft qualifies under section 212.08(7)(ss), Florida Statutes (F.S.), because it has a maximum takeoff weight of more than 15,000 pounds.
- ☐ 5. This aircraft was transferred between parties as a gift without consideration, whether it was paid in money or otherwise. However, if the transferee assumed an encumbrance or other obligation, Florida use tax and any applicable surtax are due.

Did the transferee assume an encumbrance? ☐ Yes ☐ No

If yes, enter the amount of the encumbrance: _____

If no, attach a sworn statement that includes a description of the aircraft; the name and address of the donor; a statement that title to the aircraft was transferred without monetary consideration; and confirmation that no outstanding lien or other encumbrance on the aircraft has been assumed.

- ☐ 6. Other (explain in detail and attach supporting documentation):

Section III: Aircraft Description

Aircraft	Registration Number	Year	Manufacturer	Model	Serial Number
Purchased					

Section IV: Tax Calculation

1. Purchase Price*	1.
2. Less Trade-In Amount	2.
3. Taxable Amount (Line 1 minus Line 2)	3.
4. Florida State Use Tax (multiply Line 3 by 0.06)	4.
5. Discretionary Sales Surtax (multiply the first \$5,000 of line 3 by the County Surtax Rate)	5.
6. Total Tax and Surtax Due (Line 4 plus Line 5)	6.
7. Interest Amount (see instructions)	7.
8. Penalty Amount (see instructions)	8.
9. Subtotal Due (Lines 6 + 7 + 8)	9.
10. Less Credit for Tax Paid in Another State, U.S. Territory, or the District of Columbia	10.
11. Total Amount Due	11.

***Attach a copy of the original Purchase Agreement and Bill of Sale issued by the seller (not the FAA Bill of Sale) showing the purchase price of the aircraft and any sales tax paid.**

Under penalties of perjury, I declare that I have read the foregoing return and that the facts stated in it are true.

Signature of Purchaser

Date

Telephone Number



Instructions for the Sales and Use Tax Return for Aircraft

Florida Use Tax:

Florida use tax applies to taxable items used, stored, or consumed in Florida when Florida sales tax was not paid at the time of purchase. Florida's 6% use tax, plus any applicable discretionary sales surtax, is due on aircraft used or stored in Florida when:

- the aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery occurs in Florida;
- the aircraft is purchased in another state, U.S. territory, or the District of Columbia and is brought into Florida within six months of the purchase date; or
- the aircraft is purchased in a foreign country and is brought into Florida at any time.

A credit for taxes paid in another state, U.S. territory, or the District of Columbia is allowed against Florida use tax due. No credit is allowed for taxes paid to another country.

Example: If you buy an aircraft in a state with a 4% sales tax rate, an additional 2%, plus any applicable discretionary sales surtax, is due when you bring the aircraft into Florida within six months of the purchase date for use or storage in Florida.

Discretionary Sales Surtax:

Most counties impose a local-option discretionary sales surtax on taxable transactions when delivery or use occurs in a county that imposes the surtax.

The surtax due on an aircraft purchase is based on the surtax rate imposed by the county where the aircraft is used or stored. Discretionary sales surtax applies to the first \$5,000 of the purchase price.

Current discretionary sales surtax rates for all counties are listed on the document *Discretionary Sales Surtax Information* (Form DR-15DSS), available at floridarevenue.com/forms.

Example:

An aircraft is purchased for \$20,000 in a county that imposes a 1% discretionary sales surtax.

- $\$20,000 \times 0.06$ (6%) = \$1,200 (state sales tax)
- $\$5,000 \times 0.01$ (1%) = \$50 (county surtax)
- Total Tax and Surtax Due = \$1,250

Trade-In Allowance:

You may deduct a trade-in allowance from the purchase price of the aircraft to determine the amount subject to tax when, in a single transaction, you trade an aircraft, boat, mobile home, or motor vehicle to the individual who sold you the aircraft.

When the Tax is Due:

Florida use tax is due when the aircraft is brought into Florida for use or storage.

Tax returns and tax payments are due on the 1st day of the month following the month in which:

- the aircraft was purchased in Florida;
- the aircraft was delivered to a Florida location; or
- the aircraft entered Florida for use or storage.

Returns and payments are late after the 20th day of that month.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return and payment must be postmarked or hand-delivered on the first business day following the 20th.

Penalties:

For late returns and payments, the penalty is:

- a minimum of \$50 if 10% of the amount due is less than \$50; or
- 10% of the amount due.

Specific penalties may apply for fraud, fraudulent claims of exemption, failure to pay, or attempts to evade or defeat sales and use tax. See sections 212.12, 212.085, and 213.29, F.S.

Interest:

If your payment is late, you owe interest on the Total Tax and Surtax Due. Florida law provides a floating rate of interest for late tax and fee payments, including discretionary sales surtax. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and posted at floridarevenue.com/taxes/rates.

Contact Us

Information and tutorials are available at: floridarevenue.com/taxes/education.

Forms are available at floridarevenue.com/forms.

If you have questions, call Taxpayer Services at (850)488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for filing due date reminders, Tax Information Publications, or proposed rules.

Subscribe today at floridarevenue.com/dor/subscribe.

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

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: The Governor and Cabinet
DATE PROPOSED RULE WAS APPROVED BY AGENCY
HEAD: September 29, 2026
DATE NOTICE OF RULE DEVELOPMENT WAS
PUBLISHED IN FAR: August 4, 2026

[REDACTED]

[REDACTED]

DR-300400
R. 12/26 01/16
TC
Rule 12A-1.097, F.A.C.
Florida Administrative Code
Effective 12/26 01/16
Page 1 of 2

____ - _____ - _____

12. Calculation for Estimated Tax:

- A. Taxable sales (prior state fiscal year)
- B. Less total of all individual sales of \$200,000 or more
- C. Net sales
- D. Total tax due (6% of Line C)
- E. Divide the amount on Line D by 12 (this is your average tax liability)
- F. Monthly estimated tax payment (60% of Line E)

\$	
\$	
\$	
\$	
\$	
\$	

Special Note: If approved, the dealer must remit estimated taxes in the manner prescribed above for the entire calendar year.

13. Applicant Signature — **This application cannot be processed if not signed by the applicant.**

Under penalties of perjury, I declare that I have read this application and the facts stated in it are true.

Signature of Owner, Partner, or Officer

Date

Type Name Above

Title

If you have any questions regarding this application or estimating taxes under this application, call Return Reconciliation at (850) 850-717-6637. Questions may be emailed to DOR-RetRecSales@floridarevenue.com.

Mail this completed application to:

Florida Department of Revenue
Return Reconciliation MS 1-5253
5050 W Tennessee St
Tallahassee FL 32399-0162

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX, SURTAX, SURCHARGE, AND FEES; COMMUNICATIONS SERVICES TAX
AMENDING RULES 12A-1.007, 12A-1.0371, 12A-1.053, 12A-1.097, 12A-1.110 AND 12A-1.117

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendment to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), is to incorporate legislative changes to subsection 207.002(8) and paragraph 212.08(7)(aa), F.S., as amended by ss. 2 and 29, Ch. 2026-39, LOF., which replaces the phrase ‘commercial motor vehicle’ with ‘qualified motor vehicle’. Additional amendments update statutory references within paragraph (9)(b) from provisions of Ch. 327, F.S., to Ch. 328, F.S.

The purpose of the proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is to amend paragraph (1)(a) to incorporate legislative changes to s. 212.05(1)(j), F.S., per s. 1, Ch. 2025-100, L.O.F., which provides, effective July 1, 2026, any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S., is also excluded from sales tax.

The purpose of the proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), is to reflect the amendments to s. 212.08(7)(j), F.S., by changing the term “licensed family day care homes” to “licensed family child care homes” in order to remain consistent with the amendment of this term throughout Ch. 2026-140, LOF., effective July 1, 2026.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to amend form DR-15AIR, Sales and Use Tax Return for Aircraft, for clarification of the calculation and reporting requirements of Florida state use tax, including discretionary sales surtax, on the purchase of an aircraft from a private seller when Florida sales tax was not paid to the seller.

The purpose of the proposed amendments to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program), is to incorporate legislative changes contained in s. 28, Ch. 2026-239, LOF., as amended by 212.1832(1)(d), F.S., which provides that the term “motor vehicle” excludes heavy trucks with a net vehicle weight of 8,000 pounds or more and includes heavy trucks with a net vehicle weight less

than 8,000 pounds.

The purpose of the proposed amendments to Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), is to incorporate legislative changes contained in s. 27, Ch. 2026-239, L.O.F., as amended in s. 212.08(20), F.S., amending the definition of ‘Holiday Period’.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), incorporates legislative changes to subsection 207.002(8) and paragraph 212.08(7)(aa), F.S., as amended by ss. 2 and 29, Ch. 2026-39, LOF., which replaces the phrase ‘commercial motor vehicle’ with ‘qualified motor vehicle’. Additional amendments update statutory references within paragraph (9)(b) from provisions of Ch. 327, F.S., to Ch. 328, F.S.

The proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), amends paragraph (1)(a) to incorporate legislative changes to s. 212.05(1)(j), F.S., per s. 1, Ch. 2025-100, L.O.F., which provides, effective July 1, 2026, any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S., is also is also excluded from sales tax.

The proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), reflects the amendments to s. 212.08(7)(j), F.S., by changing the term “licensed family day care homes” to “licensed family child care homes” in order to remain consistent with the amendment of this term throughout Ch. 2026-140, LOF., effective July 1, 2026.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to amend form DR-15AIR, Sales and Use Tax Return for Aircraft, for clarification of the calculation and reporting requirements of Florida state use tax, including discretionary sales surtax, on the purchase of an aircraft from a private seller when Florida sales tax was not paid to the seller, and for administrative changes to form DR-300400 – Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes.

The proposed amendments to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program), incorporate legislative changes contained in s. 28, Ch. 2026-239, LOF., as amended by 212.1832(1)(d), F.S., which provides that the term “motor vehicle” excludes heavy trucks with a net vehicle weight of 8,000 pounds or more and includes heavy trucks with a net vehicle weight less than 8,000 pounds.

The proposed amendments to Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), incorporate

legislative changes contained in s. 27, Ch. 2026-239, L.O.F., as amended in s. 212.08(20), F.S., amending the definition of 'Holiday Period'.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the draft changes to Rules 12A-1.007, 12A-1.0371, 12A-1.053, 12A-1.097, 12A-1.110 and 12A-1.117, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and approved the publication of the Notice of Proposed Rule for Rules 12A-1.007, 12A-1.0371, 12A-1.053, 12A-1.097, 12A-1.110 and 12A-1.117, F.A.C., as well as approval to file and certify the rule 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 15, 2026 (Vol. 52, No. 179).