

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.0015	Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of 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., is 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.

SUMMARY: 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 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; and (2) updates to the Application for a Florida Certificates of Forwarding Agent Address reflecting the law changes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this 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 provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days 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), 212.099(10), 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, 212.02(20), 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, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13(1), (2), (3), (4), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 212.21(3), 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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 FULL TEXT OF THE PROPOSED RULE IS:

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 (Form DR-1FA, incorporated by reference in Rule 12A-1.097, F.A.C.), a Florida Business Tax Application (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 (http://www.flrules.org/Gateway/reference.asp?No=Ref-18760_44227)	01/26 04/22
(b) DR-1N	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-18763_44821)	01/26 04/23
(c) No change.		
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location (http://www.flrules.org/Gateway/reference.asp?No=Ref-18761_44228)	01/26 04/22
(e) through (f) No change.		
(g) DR-1FA	Application for a Florida Certificate of Forwarding Agent Address (http://www.flrules.org/Gateway/reference.asp?No=Ref-18762_44398)	01/26 06/22
(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), 212.099(10), 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, 212.099, 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.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

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