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14 property to be transported, whether or not by mail, from any
15 jurisdiction of the United States, including this state, to a
16 person in this state, including the person who ordered the
17 property.

18 (2) Every dealer as defined in s. 212.06(2)(c) who makes a
19 mail order sale is subject to the power of this state to levy
20 and collect the tax imposed by this chapter when:

21 (a) The dealer is ~~a corporation~~ doing business under the
22 laws of this state or a person domiciled in, a resident of, or a
23 citizen of, this state;

24 (b) The dealer maintains retail establishments or offices
25 in this state, whether the mail order sales thus subject to
26 taxation by this state result from or are related in any other
27 way to the activities of such establishments or offices;

28 (c) The dealer has agents in this state who solicit
29 business or transact business on behalf of the dealer, whether
30 the mail order sales thus subject to taxation by this state
31 result from or are related in any other way to such solicitation
32 or transaction of business, except that a printer who mails or
33 delivers for an out-of-state print purchaser material the
34 printer printed for it shall not be deemed to be the print
35 purchaser's agent for purposes of this paragraph;

36 ~~(d) The property was delivered in this state in fulfillment~~
37 ~~of a sales contract that was entered into in this state, in~~
38 ~~accordance with applicable conflict of laws rules, when a person~~
39 ~~in this state accepted an offer by ordering the property;~~

40 ~~(e) The dealer, by purposefully or systematically~~
41 ~~exploiting the market provided by this state by any media-~~
42 ~~assisted, media-facilitated, or media-solicited means,~~



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43 ~~including, but not limited to, direct mail advertising,~~
44 ~~unsolicited distribution of catalogs, computer-assisted~~
45 ~~shopping, television, radio, or other electronic media, or~~
46 ~~magazine or newspaper advertisements or other media, creates~~
47 ~~nexus with this state;~~

48 ~~(f) Through compact or reciprocity with another~~
49 ~~jurisdiction of the United States, that jurisdiction uses its~~
50 ~~taxing power and its jurisdiction over the retailer in support~~
51 ~~of this state's taxing power;~~

52 (d)(g) The dealer consents, expressly or by implication, to
53 the imposition of the tax imposed by this chapter;

54 ~~(h) The dealer is subject to service of process under s.~~
55 ~~48.181;~~

56 (e)(i) The dealer's mail order sales are subject to the
57 power of this state to tax sales or to require the dealer to
58 collect use taxes under a statute or statutes of the United
59 States;

60 (f)(j) The dealer owns real property or tangible personal
61 property that is physically in this state, except that a dealer
62 whose only property (including property owned by an affiliate)
63 in this state is located at the premises of a printer with which
64 the vendor has contracted for printing, and is either a final
65 printed product, or property which becomes a part of the final
66 printed product, or property from which the printed product is
67 produced, is not deemed to own such property for purposes of
68 this paragraph;

69 (g)(k) The dealer and any affiliated person that,
70 notwithstanding its form of organization, bears the same
71 relationship to the dealer as, ~~while not having nexus with this~~



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72 ~~state on any of the bases described in paragraphs (a)–(j) or~~
73 ~~paragraph (l), is a corporation that is a member of an~~
74 ~~affiliated group of corporations, as defined in s. 1504(a) of~~
75 ~~the Internal Revenue Code, whose members are includable under s.~~
76 ~~1504(b) of the Internal Revenue Code, and whose members are~~
77 ~~eligible to file a consolidated tax return for federal corporate~~
78 ~~income tax purposes bears to and any parent or subsidiary~~
79 ~~corporation in the affiliated group; the affiliated person has~~
80 ~~nexus with this state; and: on one or more of the bases~~
81 ~~described in paragraphs (a)–(j) or paragraph (l); or~~

82 1. The dealer sells a similar line of products as the
83 affiliated person and does so under the same or a similar
84 business name;

85 2. The affiliated person uses its in-state employees or in-
86 state facilities to advertise, promote, or facilitate sales by
87 the dealer to customers;

88 3. The affiliated person maintains an office, distribution
89 facility, warehouse, storage place, or similar place of business
90 in this state to facilitate the delivery of property or services
91 sold by the dealer to the dealer's customers;

92 4. The affiliated person uses trademarks, service marks, or
93 trade names in this state that are the same or substantially
94 similar to those used by the dealer; or

95 5. The affiliated person delivers, installs, assembles, or
96 performs maintenance services for the dealer's customers within
97 this state;

98 (h) The dealer has an arrangement with any person pursuant
99 to which that person performs services in this state for the
100 dealer's customers on behalf of the dealer, including, but not



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101 limited to, installation, assembly, maintenance, or repair
102 services;

103 (i) The dealer has an arrangement with any person, other
104 than a common carrier, pursuant to which that person facilitates
105 the dealer's delivery of property to customers in this state by
106 allowing the dealer's customers to pick up property sold by the
107 person at an office, distribution facility, warehouse, storage
108 place, or similar place of business maintained by the dealer in
109 this state; or

110 (j)~~(l)~~ The dealer or the dealer's activities have
111 sufficient connection with or relationship to this state or its
112 residents of some type other than those described in paragraphs
113 (a)-(i) ~~(a)-(k)~~ to create nexus empowering this state to tax its
114 mail order sales or to require the dealer to collect sales tax
115 or accrue use tax.

116
117 Notwithstanding any provision to the contrary, a dealer is not
118 required to collect and remit sales or use tax under this
119 subsection unless the retailer has a physical presence in this
120 state or the activities conducted in this state on the
121 retailer's behalf are significantly associated with the dealer's
122 ability to establish and maintain a market for sales in this
123 state.

124
125 ===== T I T L E A M E N D M E N T =====
126 And the title is amended as follows:

127
128 Delete line 2
129 and insert:



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130
131 An act relating to taxation; amending s. 212.0596,
132 F.S.; revising the definition of "mail order sale" to
133 include the sale of tangible personal property ordered
134 by use of the Internet for purposes relating to the
135 imposition and collection of the tax on sales, use,
136 and other transactions; revising the conditions,
137 requirements, and criteria that subject a dealer to
138 the state's power to impose and collect the tax on
139 sales, use, and other transactions on mail order
140 sales; specifying that a dealer is not required to
141 collect the tax on sales, use, and other transactions
142 unless certain circumstances exist relating to the
143 retailer; amending s. 212.12, F.S.;