

By Senator Bracy

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 212.06, F.S.; redefining the
4 term "dealer," for purposes of the tax, to include
5 certain persons who do not have a place of business in
6 this state and sell into this state certain personal
7 property, products, or services; providing an
8 effective date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Paragraph (f) of subsection (2) of section
13 212.06, Florida Statutes, is amended to read:

14 212.06 Sales, storage, use tax; collectible from dealers;
15 "dealer" defined; dealers to collect from purchasers;
16 legislative intent as to scope of tax.—

17 (2)

18 (f) The term "dealer" is further defined to mean any
19 person, as used in this chapter, who maintains or has within
20 this state, directly or by a subsidiary, an office, distributing
21 house, salesroom, or house, warehouse, or other place of
22 business. However, the term also includes a person who does not
23 have a place of business in this state and sells into this state
24 tangible personal property, products transferred electronically,
25 or services, if either of the following criteria apply in the
26 previous or current calendar year:

27 1. The person's gross revenue exceeds \$100,000 from the
28 sale into this state of tangible personal property, products
29 transferred electronically, or services; or

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30 2. The person made 200 or more separate sales transactions
31 into this state of tangible personal property, products
32 transferred electronically, or services.

33 Section 2. This act shall take effect July 1, 2017.