

By the Committee on Finance and Tax; and Senators Gruters, Perry, Hooper, Torres, Taddeo, Burgess, Ausley, Albritton, and Harrell

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1 A bill to be entitled
2 An act relating to the sales and use tax; amending s.
3 212.02, F.S.; expanding the definition of the term
4 "retail sale" to include sales facilitated through a
5 marketplace; conforming a provision to changes made by
6 the act; amending s. 212.05, F.S.; conforming a
7 provision to changes made by the act; amending s.
8 212.0596, F.S.; replacing provisions relating to the
9 taxation of mail order sales with provisions relating
10 to the taxation of remote sales; defining the terms
11 "remote sale" and "substantial number of remote
12 sales"; providing that every person making a
13 substantial number of remote sales is a dealer for
14 purposes of the sales and use tax; authorizing the
15 Department of Revenue to adopt rules for collecting
16 use taxes from unregistered persons; creating s.
17 212.05965, F.S.; defining terms; providing that
18 certain marketplace providers are dealers for purposes
19 of the sales and use tax; requiring marketplace
20 providers to provide a certain certification to their
21 marketplace sellers; specifying requirements for
22 marketplace sellers; requiring marketplace providers
23 to allow the Department of Revenue to examine and
24 audit their books and records; specifying the
25 examination and audit authority of the department;
26 providing that a marketplace seller, rather than the
27 marketplace provider, is liable for sales tax
28 collection and remittance under certain circumstances;
29 authorizing marketplace providers and marketplace

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30 sellers to enter into agreements for the recovery of
31 certain taxes, interest, and penalties; providing
32 construction and applicability; amending s. 212.05965,
33 F.S.; requiring marketplace providers to collect and
34 remit certain additional fees at the time of sale;
35 authorizing marketplace providers and marketplace
36 sellers to contractually agree for marketplace sellers
37 to collect applicable taxes and fees; specifying
38 requirements for marketplace sellers who collect such
39 taxes and fees; providing for liability of sellers who
40 fail to collect or remit such taxes and fees; amending
41 s. 212.06, F.S.; revising the definition of the term
42 "dealer"; conforming provisions to changes made by the
43 act; amending s. 212.12, F.S.; deleting the authority
44 of the department's executive director to negotiate a
45 collection allowance with certain dealers; conforming
46 provisions to changes made by the act; amending s.
47 212.18, F.S.; conforming a provision to changes made
48 by the act; amending s. 212.20, F.S.; providing
49 applicability of requirements for refund of taxes
50 adjudicated unconstitutionally collected to taxes
51 levied or collected pursuant to marketplace
52 provisions; amending s. 213.27, F.S.; conforming
53 provisions to changes made by the act; providing
54 applicability; providing relief to certain persons for
55 liability for tax, penalty, and interest due on
56 certain remote sales and owed on certain purchases
57 that occurred before the effective date of the act;
58 providing construction; authorizing the department to

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59 adopt emergency rules; providing for expiration of
60 that authority; providing for severability; providing
61 effective dates.

62
63 Be It Enacted by the Legislature of the State of Florida:

64
65 Section 1. Paragraph (e) of subsection (14) of section
66 212.02, Florida Statutes, is amended, and paragraph (f) is added
67 to that subsection, to read:

68 212.02 Definitions.—The following terms and phrases when
69 used in this chapter have the meanings ascribed to them in this
70 section, except where the context clearly indicates a different
71 meaning:

72 (14)

73 (e) The term "retail sale" includes a remote ~~mail order~~
74 sale, as defined in s. 212.0596(1).

75 (f) The term "retail sale" includes a sale facilitated
76 through a marketplace as defined in s. 212.05965(1).

77 Section 2. Section 212.05, Florida Statutes, is amended to
78 read:

79 212.05 Sales, storage, use tax.—It is hereby declared to be
80 the legislative intent that every person is exercising a taxable
81 privilege who engages in the business of selling tangible
82 personal property at retail in this state, including the
83 business of making or facilitating remote ~~mail order~~ sales; ~~or~~
84 who rents or furnishes any of the things or services taxable
85 under this chapter; ~~or~~ who stores for use or consumption in
86 this state any item or article of tangible personal property as
87 defined herein and who leases or rents such property within the

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88 state.

89 (1) For the exercise of such privilege, a tax is levied on
90 each taxable transaction or incident, which tax is due and
91 payable as follows:

92 (a)1.a. At the rate of 6 percent of the sales price of each
93 item or article of tangible personal property when sold at
94 retail in this state, computed on each taxable sale for the
95 purpose of remitting the amount of tax due the state, and
96 including each and every retail sale.

97 b. Each occasional or isolated sale of an aircraft, boat,
98 mobile home, or motor vehicle of a class or type which is
99 required to be registered, licensed, titled, or documented in
100 this state or by the United States Government shall be subject
101 to tax at the rate provided in this paragraph. The department
102 shall by rule adopt any nationally recognized publication for
103 valuation of used motor vehicles as the reference price list for
104 any used motor vehicle which is required to be licensed pursuant
105 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
106 party to an occasional or isolated sale of such a vehicle
107 reports to the tax collector a sales price which is less than 80
108 percent of the average loan price for the specified model and
109 year of such vehicle as listed in the most recent reference
110 price list, the tax levied under this paragraph shall be
111 computed by the department on such average loan price unless the
112 parties to the sale have provided to the tax collector an
113 affidavit signed by each party, or other substantial proof,
114 stating the actual sales price. Any party to such sale who
115 reports a sales price less than the actual sales price is guilty
116 of a misdemeanor of the first degree, punishable as provided in

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117 s. 775.082 or s. 775.083. The department shall collect or
118 attempt to collect from such party any delinquent sales taxes.
119 In addition, such party shall pay any tax due and any penalty
120 and interest assessed plus a penalty equal to twice the amount
121 of the additional tax owed. Notwithstanding any other provision
122 of law, the Department of Revenue may waive or compromise any
123 penalty imposed pursuant to this subparagraph.

124 2. This paragraph does not apply to the sale of a boat or
125 aircraft by or through a registered dealer under this chapter to
126 a purchaser who, at the time of taking delivery, is a
127 nonresident of this state, does not make his or her permanent
128 place of abode in this state, and is not engaged in carrying on
129 in this state any employment, trade, business, or profession in
130 which the boat or aircraft will be used in this state, or is a
131 corporation none of the officers or directors of which is a
132 resident of, or makes his or her permanent place of abode in,
133 this state, or is a noncorporate entity that has no individual
134 vested with authority to participate in the management,
135 direction, or control of the entity's affairs who is a resident
136 of, or makes his or her permanent abode in, this state. For
137 purposes of this exemption, either a registered dealer acting on
138 his or her own behalf as seller, a registered dealer acting as
139 broker on behalf of a seller, or a registered dealer acting as
140 broker on behalf of the purchaser may be deemed to be the
141 selling dealer. This exemption shall not be allowed unless:

142 a. The purchaser removes a qualifying boat, as described in
143 sub-subparagraph f., from the state within 90 days after the
144 date of purchase or extension, or the purchaser removes a
145 nonqualifying boat or an aircraft from this state within 10 days

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146 after the date of purchase or, when the boat or aircraft is
147 repaired or altered, within 20 days after completion of the
148 repairs or alterations; or if the aircraft will be registered in
149 a foreign jurisdiction and:

150 (I) Application for the aircraft's registration is properly
151 filed with a civil airworthiness authority of a foreign
152 jurisdiction within 10 days after the date of purchase;

153 (II) The purchaser removes the aircraft from the state to a
154 foreign jurisdiction within 10 days after the date the aircraft
155 is registered by the applicable foreign airworthiness authority;
156 and

157 (III) The aircraft is operated in the state solely to
158 remove it from the state to a foreign jurisdiction.

159
160 For purposes of this sub-subparagraph, the term "foreign
161 jurisdiction" means any jurisdiction outside of the United
162 States or any of its territories;

163 b. The purchaser, within 90 days from the date of
164 departure, provides the department with written proof that the
165 purchaser licensed, registered, titled, or documented the boat
166 or aircraft outside the state. If such written proof is
167 unavailable, within 90 days the purchaser shall provide proof
168 that the purchaser applied for such license, title,
169 registration, or documentation. The purchaser shall forward to
170 the department proof of title, license, registration, or
171 documentation upon receipt;

172 c. The purchaser, within 30 days after removing the boat or
173 aircraft from Florida, furnishes the department with proof of
174 removal in the form of receipts for fuel, dockage, slippage,

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175 tie-down, or hanging from outside of Florida. The information
176 so provided must clearly and specifically identify the boat or
177 aircraft;

178 d. The selling dealer, within 30 days after the date of
179 sale, provides to the department a copy of the sales invoice,
180 closing statement, bills of sale, and the original affidavit
181 signed by the purchaser attesting that he or she has read the
182 provisions of this section;

183 e. The seller makes a copy of the affidavit a part of his
184 or her record for as long as required by s. 213.35; and

185 f. Unless the nonresident purchaser of a boat of 5 net tons
186 of admeasurement or larger intends to remove the boat from this
187 state within 10 days after the date of purchase or when the boat
188 is repaired or altered, within 20 days after completion of the
189 repairs or alterations, the nonresident purchaser applies to the
190 selling dealer for a decal which authorizes 90 days after the
191 date of purchase for removal of the boat. The nonresident
192 purchaser of a qualifying boat may apply to the selling dealer
193 within 60 days after the date of purchase for an extension decal
194 that authorizes the boat to remain in this state for an
195 additional 90 days, but not more than a total of 180 days,
196 before the nonresident purchaser is required to pay the tax
197 imposed by this chapter. The department is authorized to issue
198 decals in advance to dealers. The number of decals issued in
199 advance to a dealer shall be consistent with the volume of the
200 dealer's past sales of boats which qualify under this sub-
201 subparagraph. The selling dealer or his or her agent shall mark
202 and affix the decals to qualifying boats in the manner
203 prescribed by the department, before delivery of the boat.

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204 (I) The department is hereby authorized to charge dealers a
205 fee sufficient to recover the costs of decals issued, except the
206 extension decal shall cost \$425.

207 (II) The proceeds from the sale of decals will be deposited
208 into the administrative trust fund.

209 (III) Decals shall display information to identify the boat
210 as a qualifying boat under this sub-subparagraph, including, but
211 not limited to, the decal's date of expiration.

212 (IV) The department is authorized to require dealers who
213 purchase decals to file reports with the department and may
214 prescribe all necessary records by rule. All such records are
215 subject to inspection by the department.

216 (V) Any dealer or his or her agent who issues a decal
217 falsely, fails to affix a decal, mismarks the expiration date of
218 a decal, or fails to properly account for decals will be
219 considered prima facie to have committed a fraudulent act to
220 evade the tax and will be liable for payment of the tax plus a
221 mandatory penalty of 200 percent of the tax, and shall be liable
222 for fine and punishment as provided by law for a conviction of a
223 misdemeanor of the first degree, as provided in s. 775.082 or s.
224 775.083.

225 (VI) Any nonresident purchaser of a boat who removes a
226 decal before permanently removing the boat from the state, or
227 defaces, changes, modifies, or alters a decal in a manner
228 affecting its expiration date before its expiration, or who
229 causes or allows the same to be done by another, will be
230 considered prima facie to have committed a fraudulent act to
231 evade the tax and will be liable for payment of the tax plus a
232 mandatory penalty of 200 percent of the tax, and shall be liable

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233 for fine and punishment as provided by law for a conviction of a
234 misdemeanor of the first degree, as provided in s. 775.082 or s.
235 775.083.

236 (VII) The department is authorized to adopt rules necessary
237 to administer and enforce this subparagraph and to publish the
238 necessary forms and instructions.

239 (VIII) The department is hereby authorized to adopt
240 emergency rules pursuant to s. 120.54(4) to administer and
241 enforce the provisions of this subparagraph.

242

243 If the purchaser fails to remove the qualifying boat from this
244 state within the maximum 180 days after purchase or a
245 nonqualifying boat or an aircraft from this state within 10 days
246 after purchase or, when the boat or aircraft is repaired or
247 altered, within 20 days after completion of such repairs or
248 alterations, or permits the boat or aircraft to return to this
249 state within 6 months from the date of departure, except as
250 provided in s. 212.08(7)(fff), or if the purchaser fails to
251 furnish the department with any of the documentation required by
252 this subparagraph within the prescribed time period, the
253 purchaser shall be liable for use tax on the cost price of the
254 boat or aircraft and, in addition thereto, payment of a penalty
255 to the Department of Revenue equal to the tax payable. This
256 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
257 The maximum 180-day period following the sale of a qualifying
258 boat tax-exempt to a nonresident may not be tolled for any
259 reason.

260 (b) At the rate of 6 percent of the cost price of each item
261 or article of tangible personal property when the same is not

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262 sold but is used, consumed, distributed, or stored for use or
263 consumption in this state; however, for tangible property
264 originally purchased exempt from tax for use exclusively for
265 lease and which is converted to the owner's own use, tax may be
266 paid on the fair market value of the property at the time of
267 conversion. If the fair market value of the property cannot be
268 determined, use tax at the time of conversion shall be based on
269 the owner's acquisition cost. Under no circumstances may the
270 aggregate amount of sales tax from leasing the property and use
271 tax due at the time of conversion be less than the total sales
272 tax that would have been due on the original acquisition cost
273 paid by the owner.

274 (c) At the rate of 6 percent of the gross proceeds derived
275 from the lease or rental of tangible personal property, as
276 defined herein; however, the following special provisions apply
277 to the lease or rental of motor vehicles:

278 1. When a motor vehicle is leased or rented for a period of
279 less than 12 months:

280 a. If the motor vehicle is rented in Florida, the entire
281 amount of such rental is taxable, even if the vehicle is dropped
282 off in another state.

283 b. If the motor vehicle is rented in another state and
284 dropped off in Florida, the rental is exempt from Florida tax.

285 2. Except as provided in subparagraph 3., for the lease or
286 rental of a motor vehicle for a period of not less than 12
287 months, sales tax is due on the lease or rental payments if the
288 vehicle is registered in this state; provided, however, that no
289 tax shall be due if the taxpayer documents use of the motor
290 vehicle outside this state and tax is being paid on the lease or

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291 rental payments in another state.

292 3. The tax imposed by this chapter does not apply to the
293 lease or rental of a commercial motor vehicle as defined in s.
294 316.003(13)(a) to one lessee or rentee for a period of not less
295 than 12 months when tax was paid on the purchase price of such
296 vehicle by the lessor. To the extent tax was paid with respect
297 to the purchase of such vehicle in another state, territory of
298 the United States, or the District of Columbia, the Florida tax
299 payable shall be reduced in accordance with the provisions of s.
300 212.06(7). This subparagraph shall only be available when the
301 lease or rental of such property is an established business or
302 part of an established business or the same is incidental or
303 germane to such business.

304 (d) At the rate of 6 percent of the lease or rental price
305 paid by a lessee or rentee, or contracted or agreed to be paid
306 by a lessee or rentee, to the owner of the tangible personal
307 property.

308 (e)1. At the rate of 6 percent on charges for:

309 a. Prepaid calling arrangements. The tax on charges for
310 prepaid calling arrangements shall be collected at the time of
311 sale and remitted by the selling dealer.

312 (I) "Prepaid calling arrangement" has the same meaning as
313 provided in s. 202.11.

314 (II) If the sale or recharge of the prepaid calling
315 arrangement does not take place at the dealer's place of
316 business, it shall be deemed to have taken place at the
317 customer's shipping address or, if no item is shipped, at the
318 customer's address or the location associated with the
319 customer's mobile telephone number.

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320 (III) The sale or recharge of a prepaid calling arrangement
321 shall be treated as a sale of tangible personal property for
322 purposes of this chapter, regardless of whether a tangible item
323 evidencing such arrangement is furnished to the purchaser, and
324 such sale within this state subjects the selling dealer to the
325 jurisdiction of this state for purposes of this subsection.

326 (IV) No additional tax under this chapter or chapter 202 is
327 due or payable if a purchaser of a prepaid calling arrangement
328 who has paid tax under this chapter on the sale or recharge of
329 such arrangement applies one or more units of the prepaid
330 calling arrangement to obtain communications services as
331 described in s. 202.11(9)(b)3., other services that are not
332 communications services, or products.

333 b. The installation of telecommunication and telegraphic
334 equipment.

335 c. Electrical power or energy, except that the tax rate for
336 charges for electrical power or energy is 4.35 percent. Charges
337 for electrical power and energy do not include taxes imposed
338 under ss. 166.231 and 203.01(1)(a)3.

339 2. Section 212.17(3), regarding credit for tax paid on
340 charges subsequently found to be worthless, is equally
341 applicable to any tax paid under this section on charges for
342 prepaid calling arrangements, telecommunication or telegraph
343 services, or electric power subsequently found to be
344 uncollectible. As used in this paragraph, the term "charges"
345 does not include any excise or similar tax levied by the Federal
346 Government, a political subdivision of this state, or a
347 municipality upon the purchase, sale, or recharge of prepaid
348 calling arrangements or upon the purchase or sale of

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349 telecommunication, television system program, or telegraph
350 service or electric power, which tax is collected by the seller
351 from the purchaser.

352 (f) At the rate of 6 percent on the sale, rental, use,
353 consumption, or storage for use in this state of machines and
354 equipment, and parts and accessories therefor, used in
355 manufacturing, processing, compounding, producing, mining, or
356 quarrying personal property for sale or to be used in furnishing
357 communications, transportation, or public utility services.

358 (g)1. At the rate of 6 percent on the retail price of
359 newspapers and magazines sold or used in Florida.

360 2. Notwithstanding other provisions of this chapter,
361 inserts of printed materials which are distributed with a
362 newspaper or magazine are a component part of the newspaper or
363 magazine, and neither the sale nor use of such inserts is
364 subject to tax when:

365 a. Printed by a newspaper or magazine publisher or
366 commercial printer and distributed as a component part of a
367 newspaper or magazine, which means that the items after being
368 printed are delivered directly to a newspaper or magazine
369 publisher by the printer for inclusion in editions of the
370 distributed newspaper or magazine;

371 b. Such publications are labeled as part of the designated
372 newspaper or magazine publication into which they are to be
373 inserted; and

374 c. The purchaser of the insert presents a resale
375 certificate to the vendor stating that the inserts are to be
376 distributed as a component part of a newspaper or magazine.

377 (h)1. A tax is imposed at the rate of 4 percent on the

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378 charges for the use of coin-operated amusement machines. The tax
379 shall be calculated by dividing the gross receipts from such
380 charges for the applicable reporting period by a divisor,
381 determined as provided in this subparagraph, to compute gross
382 taxable sales, and then subtracting gross taxable sales from
383 gross receipts to arrive at the amount of tax due. For counties
384 that do not impose a discretionary sales surtax, the divisor is
385 equal to 1.04; for counties that impose a 0.5 percent
386 discretionary sales surtax, the divisor is equal to 1.045; for
387 counties that impose a 1 percent discretionary sales surtax, the
388 divisor is equal to 1.050; and for counties that impose a 2
389 percent sales surtax, the divisor is equal to 1.060. If a county
390 imposes a discretionary sales surtax that is not listed in this
391 subparagraph, the department shall make the applicable divisor
392 available in an electronic format or otherwise. Additional
393 divisors shall bear the same mathematical relationship to the
394 next higher and next lower divisors as the new surtax rate bears
395 to the next higher and next lower surtax rates for which
396 divisors have been established. When a machine is activated by a
397 slug, token, coupon, or any similar device which has been
398 purchased, the tax is on the price paid by the user of the
399 device for such device.

400 2. As used in this paragraph, the term "operator" means any
401 person who possesses a coin-operated amusement machine for the
402 purpose of generating sales through that machine and who is
403 responsible for removing the receipts from the machine.

404 a. If the owner of the machine is also the operator of it,
405 he or she shall be liable for payment of the tax without any
406 deduction for rent or a license fee paid to a location owner for

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407 the use of any real property on which the machine is located.

408 b. If the owner or lessee of the machine is also its
409 operator, he or she shall be liable for payment of the tax on
410 the purchase or lease of the machine, as well as the tax on
411 sales generated through the machine.

412 c. If the proprietor of the business where the machine is
413 located does not own the machine, he or she shall be deemed to
414 be the lessee and operator of the machine and is responsible for
415 the payment of the tax on sales, unless such responsibility is
416 otherwise provided for in a written agreement between him or her
417 and the machine owner.

418 3.a. An operator of a coin-operated amusement machine may
419 not operate or cause to be operated in this state any such
420 machine until the operator has registered with the department
421 and has conspicuously displayed an identifying certificate
422 issued by the department. The identifying certificate shall be
423 issued by the department upon application from the operator. The
424 identifying certificate shall include a unique number, and the
425 certificate shall be permanently marked with the operator's
426 name, the operator's sales tax number, and the maximum number of
427 machines to be operated under the certificate. An identifying
428 certificate shall not be transferred from one operator to
429 another. The identifying certificate must be conspicuously
430 displayed on the premises where the coin-operated amusement
431 machines are being operated.

432 b. The operator of the machine must obtain an identifying
433 certificate before the machine is first operated in the state
434 and by July 1 of each year thereafter. The annual fee for each
435 certificate shall be based on the number of machines identified

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436 on the application times \$30 and is due and payable upon
437 application for the identifying device. The application shall
438 contain the operator's name, sales tax number, business address
439 where the machines are being operated, and the number of
440 machines in operation at that place of business by the operator.
441 No operator may operate more machines than are listed on the
442 certificate. A new certificate is required if more machines are
443 being operated at that location than are listed on the
444 certificate. The fee for the new certificate shall be based on
445 the number of additional machines identified on the application
446 form times \$30.

447 c. A penalty of \$250 per machine is imposed on the operator
448 for failing to properly obtain and display the required
449 identifying certificate. A penalty of \$250 is imposed on the
450 lessee of any machine placed in a place of business without a
451 proper current identifying certificate. Such penalties shall
452 apply in addition to all other applicable taxes, interest, and
453 penalties.

454 d. Operators of coin-operated amusement machines must
455 obtain a separate sales and use tax certificate of registration
456 for each county in which such machines are located. One sales
457 and use tax certificate of registration is sufficient for all of
458 the operator's machines within a single county.

459 4. The provisions of this paragraph do not apply to coin-
460 operated amusement machines owned and operated by churches or
461 synagogues.

462 5. In addition to any other penalties imposed by this
463 chapter, a person who knowingly and willfully violates any
464 provision of this paragraph commits a misdemeanor of the second

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465 degree, punishable as provided in s. 775.082 or s. 775.083.

466 6. The department may adopt rules necessary to administer
467 the provisions of this paragraph.

468 (i)1. At the rate of 6 percent on charges for all:

469 a. Detective, burglar protection, and other protection
470 services (NAICS National Numbers 561611, 561612, 561613, and
471 561621). Fingerprint services required under s. 790.06 or s.
472 790.062 are not subject to the tax. Any law enforcement officer,
473 as defined in s. 943.10, who is performing approved duties as
474 determined by his or her local law enforcement agency in his or
475 her capacity as a law enforcement officer, and who is subject to
476 the direct and immediate command of his or her law enforcement
477 agency, and in the law enforcement officer's uniform as
478 authorized by his or her law enforcement agency, is performing
479 law enforcement and public safety services and is not performing
480 detective, burglar protection, or other protective services, if
481 the law enforcement officer is performing his or her approved
482 duties in a geographical area in which the law enforcement
483 officer has arrest jurisdiction. Such law enforcement and public
484 safety services are not subject to tax irrespective of whether
485 the duty is characterized as "extra duty," "off-duty," or
486 "secondary employment," and irrespective of whether the officer
487 is paid directly or through the officer's agency by an outside
488 source. The term "law enforcement officer" includes full-time or
489 part-time law enforcement officers, and any auxiliary law
490 enforcement officer, when such auxiliary law enforcement officer
491 is working under the direct supervision of a full-time or part-
492 time law enforcement officer.

493 b. Nonresidential cleaning, excluding cleaning of the

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494 interiors of transportation equipment, and nonresidential
495 building pest control services (NAICS National Numbers 561710
496 and 561720).

497 2. As used in this paragraph, "NAICS" means those
498 classifications contained in the North American Industry
499 Classification System, as published in 2007 by the Office of
500 Management and Budget, Executive Office of the President.

501 3. Charges for detective, burglar protection, and other
502 protection security services performed in this state but used
503 outside this state are exempt from taxation. Charges for
504 detective, burglar protection, and other protection security
505 services performed outside this state and used in this state are
506 subject to tax.

507 4. If a transaction involves both the sale or use of a
508 service taxable under this paragraph and the sale or use of a
509 service or any other item not taxable under this chapter, the
510 consideration paid must be separately identified and stated with
511 respect to the taxable and exempt portions of the transaction or
512 the entire transaction shall be presumed taxable. The burden
513 shall be on the seller of the service or the purchaser of the
514 service, whichever applicable, to overcome this presumption by
515 providing documentary evidence as to which portion of the
516 transaction is exempt from tax. The department is authorized to
517 adjust the amount of consideration identified as the taxable and
518 exempt portions of the transaction; however, a determination
519 that the taxable and exempt portions are inaccurately stated and
520 that the adjustment is applicable must be supported by
521 substantial competent evidence.

522 5. Each seller of services subject to sales tax pursuant to

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523 this paragraph shall maintain a monthly log showing each
524 transaction for which sales tax was not collected because the
525 services meet the requirements of subparagraph 3. for out-of-
526 state use. The log must identify the purchaser's name, location
527 and mailing address, and federal employer identification number,
528 if a business, or the social security number, if an individual,
529 the service sold, the price of the service, the date of sale,
530 the reason for the exemption, and the sales invoice number. The
531 monthly log shall be maintained pursuant to the same
532 requirements and subject to the same penalties imposed for the
533 keeping of similar records pursuant to this chapter.

534 (j)1. Notwithstanding any other provision of this chapter,
535 there is hereby levied a tax on the sale, use, consumption, or
536 storage for use in this state of any coin or currency, whether
537 in circulation or not, when such coin or currency:

538 a. Is not legal tender;

539 b. If legal tender, is sold, exchanged, or traded at a rate
540 in excess of its face value; or

541 c. Is sold, exchanged, or traded at a rate based on its
542 precious metal content.

543 2. Such tax shall be at a rate of 6 percent of the price at
544 which the coin or currency is sold, exchanged, or traded, except
545 that, with respect to a coin or currency which is legal tender
546 of the United States and which is sold, exchanged, or traded,
547 such tax shall not be levied.

548 3. There are exempt from this tax exchanges of coins or
549 currency which are in general circulation in, and legal tender
550 of, one nation for coins or currency which are in general
551 circulation in, and legal tender of, another nation when

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552 exchanged solely for use as legal tender and at an exchange rate
553 based on the relative value of each as a medium of exchange.

554 4. With respect to any transaction that involves the sale
555 of coins or currency taxable under this paragraph in which the
556 taxable amount represented by the sale of such coins or currency
557 exceeds \$500, the entire amount represented by the sale of such
558 coins or currency is exempt from the tax imposed under this
559 paragraph. The dealer must maintain proper documentation, as
560 prescribed by rule of the department, to identify that portion
561 of a transaction which involves the sale of coins or currency
562 and is exempt under this subparagraph.

563 (k) At the rate of 6 percent of the sales price of each
564 gallon of diesel fuel not taxed under chapter 206 purchased for
565 use in a vessel, except dyed diesel fuel that is exempt pursuant
566 to s. 212.08(4)(a)4.

567 (l) Florists located in this state are liable for sales tax
568 on sales to retail customers regardless of where or by whom the
569 items sold are to be delivered. Florists located in this state
570 are not liable for sales tax on payments received from other
571 florists for items delivered to customers in this state.

572 (m) Operators of game concessions or other concessionaires
573 who customarily award tangible personal property as prizes may,
574 in lieu of paying tax on the cost price of such property, pay
575 tax on 25 percent of the gross receipts from such concession
576 activity.

577 (2) The tax shall be collected by the dealer, as defined
578 herein, and remitted by the dealer to the state at the time and
579 in the manner as hereinafter provided.

580 (3) The tax so levied is in addition to all other taxes,

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581 whether levied in the form of excise, license, or privilege
582 taxes, and in addition to all other fees and taxes levied.

583 (4) The tax imposed pursuant to this chapter shall be due
584 and payable according to the brackets set forth in s. 212.12.

585 (5) Notwithstanding any other provision of this chapter,
586 the maximum amount of tax imposed under this chapter and
587 collected on each sale or use of a boat in this state may not
588 exceed \$18,000 and on each repair of a boat in this state may
589 not exceed \$60,000.

590 Section 3. Section 212.0596, Florida Statutes, is amended
591 to read:

592 (Substantial rewording of section. See
593 s. 212.0596, F.S., for present text.)

594 212.0596 Taxation of remote sales.—

595 (1) As used in this chapter, the term:

596 (a) "Remote sale" means a retail sale of tangible personal
597 property ordered by mail, telephone, the Internet, or other
598 means of communication from a person who receives the order
599 outside of this state and transports the property or causes the
600 property to be transported from any jurisdiction, including this
601 state, to a location in this state. For purposes of this
602 paragraph, tangible personal property delivered to a location
603 within this state is presumed to be used, consumed, distributed,
604 or stored to be used or consumed in this state.

605 (b) "Substantial number of remote sales" means any number
606 of taxable remote sales in the previous calendar year in which
607 the sum of the sales prices, as defined in s. 212.02(16),
608 exceeded \$100,000.

609 (2) Every person making a substantial number of remote

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610 sales is a dealer for purposes of this chapter.

611 (3) The department may establish by rule procedures for
612 collecting the use tax from unregistered persons who but for
613 their remote purchases would not be required to remit sales or
614 use tax directly to the department. The procedures may provide
615 for waiver of registration, provisions for irregular remittance
616 of tax, elimination of the collection allowance, and
617 nonapplication of local option surtaxes.

618 Section 4. Section 212.05965, Florida Statutes, is created
619 to read:

620 212.05965 Taxation of marketplace sales.—

621 (1) As used in this chapter, the term:

622 (a) "Marketplace" means any physical place or electronic
623 medium through which tangible personal property is offered for
624 sale.

625 (b) "Marketplace provider" means a person who facilitates a
626 retail sale by a marketplace seller by listing or advertising
627 for sale by the marketplace seller tangible personal property in
628 a marketplace and who directly, or indirectly through agreements
629 or arrangements with third parties, collects payment from the
630 customer and transmits all or part of the payment to the
631 marketplace seller, regardless of whether the marketplace
632 provider receives compensation or other consideration in
633 exchange for its services.

634 1. The term does not include a person who solely provides
635 travel agency services. As used in this subparagraph, the term
636 "travel agency services" means arranging, booking, or otherwise
637 facilitating for a commission, fee, or other consideration
638 vacation or travel packages, rental cars, or other travel

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639 reservations; tickets for domestic or foreign travel by air,
640 rail, ship, bus, or other mode of transportation; or hotel or
641 other lodging accommodations.

642 2. The term does not include a person who is a delivery
643 network company unless the delivery network company is a
644 registered dealer for purposes of this chapter and the delivery
645 network company notifies all local merchants that sell through
646 the delivery network company's website or mobile application
647 that the delivery network company is subject to the requirements
648 of a marketplace provider under this section. As used in this
649 subparagraph, the term:

650 a. "Delivery network company" means a person who maintains
651 a website or mobile application used to facilitate delivery
652 services, the sale of local products, or both.

653 b. "Delivery network courier" means a person who provides
654 delivery services through a delivery network company website or
655 mobile application using a personal means of transportation,
656 such as a motor vehicle as defined in s. 320.01(1), bicycle,
657 scooter, or other similar means of transportation; using public
658 transportation; or by walking.

659 c. "Delivery services" means the pickup and delivery by a
660 delivery network courier of one or more local products from a
661 local merchant to a customer, which may include the selection,
662 collection, and purchase of the local product in connection with
663 the delivery. The term does not include any delivery requiring
664 more than 75 miles of travel from the local merchant to the
665 customer.

666 d. "Local merchant" means a kitchen, a restaurant, or a
667 third-party merchant, including a grocery store, retail store,

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668 convenience store, or business of another type, which is not
669 under common ownership or control of the delivery network
670 company.

671 e. "Local product" means any tangible personal property,
672 including food, but excluding freight, mail, or a package to
673 which postage has been affixed.

674 3. The term does not include a payment processor business
675 that is appointed to handle payment transactions from various
676 channels, such as charge cards, credit cards, or debit cards,
677 and whose sole activity with respect to marketplace sales is to
678 handle payment transactions between two parties.

679 (c) "Marketplace seller" means a person who has an
680 agreement with a marketplace provider and who makes retail sales
681 of tangible personal property through a marketplace owned,
682 operated, or controlled by the marketplace provider.

683 (2) A marketplace provider who has a physical presence in
684 this state or who is making or facilitating through a
685 marketplace a substantial number of remote sales as defined in
686 s. 212.0596(1) is a dealer for purposes of this chapter.

687 (3) A marketplace provider shall certify to its marketplace
688 sellers that it will collect and remit the tax imposed under
689 this chapter on taxable retail sales made through the
690 marketplace. Such certification may be included in the agreement
691 between the marketplace provider and the marketplace seller.

692 (4) (a) A marketplace seller may not collect and remit the
693 tax under this chapter on a taxable retail sale when the sale is
694 made through the marketplace and the marketplace provider
695 certifies, as required under subsection (3), that it will
696 collect and remit such tax. A marketplace seller shall exclude

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697 such sales made through the marketplace from the marketplace
698 seller's tax return under s. 212.11.

699 (b)1. A marketplace seller who has a physical presence in
700 this state shall register and shall collect and remit the tax
701 imposed under this chapter on all taxable retail sales made
702 outside of the marketplace.

703 2. A marketplace seller making a substantial number of
704 remote sales as defined in s. 212.0596(1) shall register and
705 shall collect and remit the tax imposed under this chapter on
706 all taxable retail sales made outside of the marketplace. For
707 the purposes of determining whether a marketplace seller made a
708 substantial number of remote sales, the marketplace seller shall
709 consider only those sales made outside of the marketplace.

710 (5) (a) A marketplace provider shall allow the department to
711 examine and audit its books and records pursuant to s. 212.13.
712 For retail sales facilitated through a marketplace, the
713 department may not examine or audit the books and records of
714 marketplace sellers, nor may the department assess marketplace
715 sellers except to the extent that the marketplace provider seeks
716 relief under paragraph (b). The department may examine, audit,
717 and assess a marketplace seller for retail sales made outside of
718 the marketplace under paragraph (4) (b).

719 (b) The marketplace provider is relieved of liability for
720 the tax on the retail sale and the marketplace seller or
721 customer is liable for the tax imposed under this chapter if the
722 marketplace provider demonstrates to the department's
723 satisfaction that the marketplace provider made a reasonable
724 effort to obtain accurate information related to the retail
725 sales facilitated through the marketplace from the marketplace

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726 seller, but that the failure to collect and pay the correct
727 amount of tax imposed under this chapter was due to the
728 provision of incorrect or incomplete information to the
729 marketplace provider by the marketplace seller. This paragraph
730 does not apply to a retail sale for which the marketplace
731 provider is the seller if the marketplace provider and the
732 marketplace seller are related parties or if transactions
733 between a marketplace seller and marketplace buyer are not
734 conducted at arm's length.

735 (6) For purposes of registration pursuant to s. 212.18, a
736 marketplace is deemed a separate place of business.

737 (7) A marketplace provider and a marketplace seller may
738 agree by contract or otherwise that if a marketplace provider
739 pays the tax imposed under this chapter on a retail sale
740 facilitated through a marketplace for a marketplace seller as a
741 result of an audit or otherwise, the marketplace provider has
742 the right to recover such tax and any associated interest and
743 penalties from the marketplace seller.

744 (8) This section may not be construed to authorize the
745 state to collect sales tax from both the marketplace provider
746 and the marketplace seller on the same retail sale.

747 (9) Chapter 213 applies to the administration of this
748 section to the extent that chapter does not conflict with this
749 section.

750 Section 5. Effective April 1, 2022, subsections (10) and
751 (11) are added to section 212.05965, Florida Statutes, as
752 created by this act, to read:

753 212.05965 Taxation of marketplace sales.—

754 (10) Notwithstanding any other law, the marketplace

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755 provider is also responsible for collecting and remitting any
756 prepaid wireless E911 fee under s. 365.172, waste tire fee under
757 s. 403.718, and lead-acid battery fee under s. 403.7185 at the
758 time of sale for taxable retail sales made through its
759 marketplace.

760 (11) The marketplace provider and the marketplace seller
761 may contractually agree to have the marketplace seller collect
762 and remit all applicable taxes and fees if the marketplace
763 seller:

764 (a) Has annual U.S. gross sales of more than \$1 billion,
765 including the gross sales of any related entities, and in the
766 case of franchised entities, including the combined sales of all
767 franchisees of a single franchisor;

768 (b) Provides evidence to the marketplace provider that it
769 is registered under s. 212.18; and

770 (c) Notifies the department in a manner prescribed by the
771 department that the marketplace seller will collect and remit
772 all applicable taxes and fees on its sales through the
773 marketplace and is liable for failure to collect or remit
774 applicable taxes and fees on its sales.

775 Section 6. Paragraph (c) of subsection (2) and paragraph
776 (a) of subsection (5) of section 212.06, Florida Statutes, are
777 amended to read:

778 212.06 Sales, storage, use tax; collectible from dealers;
779 "dealer" defined; dealers to collect from purchasers;
780 legislative intent as to scope of tax.-

781 (2)

782 (c) The term "dealer" is further defined to mean every
783 person, as used in this chapter, who sells at retail or who

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784 offers for sale at retail, or who has in his or her possession
785 for sale at retail; or for use, consumption, or distribution; or
786 for storage to be used or consumed in this state, tangible
787 personal property as defined herein, including a retailer who
788 transacts a substantial number of remote sales or a person who
789 is a marketplace provider making or facilitating a substantial
790 number of remote sales ~~mail order sale~~.

791 (5) (a)1. Except as provided in subparagraph 2., it is not
792 the intention of this chapter to levy a tax upon tangible
793 personal property imported, produced, or manufactured in this
794 state for export, provided that tangible personal property may
795 not be considered as being imported, produced, or manufactured
796 for export unless the importer, producer, or manufacturer
797 delivers the same to a licensed exporter for exporting or to a
798 common carrier for shipment outside the state or mails the same
799 by United States mail to a destination outside the state; or, in
800 the case of aircraft being exported under their own power to a
801 destination outside the continental limits of the United States,
802 by submission to the department of a duly signed and validated
803 United States customs declaration, showing the departure of the
804 aircraft from the continental United States; and further with
805 respect to aircraft, the canceled United States registry of said
806 aircraft; or in the case of parts and equipment installed on
807 aircraft of foreign registry, by submission to the department of
808 documentation, the extent of which shall be provided by rule,
809 showing the departure of the aircraft from the continental
810 United States; nor is it the intention of this chapter to levy a
811 tax on any sale which the state is prohibited from taxing under
812 the Constitution or laws of the United States. Every retail sale

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813 made to a person physically present at the time of sale shall be
814 presumed to have been delivered in this state.

815 2.a. Notwithstanding subparagraph 1., a tax is levied on
816 each sale of tangible personal property to be transported to a
817 cooperating state as defined in sub-subparagraph c., at the rate
818 specified in sub-subparagraph d. However, a Florida dealer will
819 be relieved from the requirements of collecting taxes pursuant
820 to this subparagraph if the Florida dealer obtains from the
821 purchaser an affidavit setting forth the purchaser's name,
822 address, state taxpayer identification number, and a statement
823 that the purchaser is aware of his or her state's use tax laws,
824 is a registered dealer in Florida or another state, or is
825 purchasing the tangible personal property for resale or is
826 otherwise not required to pay the tax on the transaction. The
827 department may, by rule, provide a form to be used for the
828 purposes set forth herein.

829 b. For purposes of this subparagraph, "a cooperating state"
830 is one determined by the executive director of the department to
831 cooperate satisfactorily with this state in collecting taxes on
832 remote ~~mail-order~~ sales. No state shall be so determined unless
833 it meets all the following minimum requirements:

834 (I) It levies and collects taxes on remote ~~mail-order~~ sales
835 of property transported from that state to persons in this
836 state, as described in s. 212.0596, upon request of the
837 department.

838 (II) The tax so collected shall be at the rate specified in
839 s. 212.05, not including any local option or tourist or
840 convention development taxes collected pursuant to s. 125.0104
841 or this chapter.

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842 (III) Such state agrees to remit to the department all
843 taxes so collected no later than 30 days from the last day of
844 the calendar quarter following their collection.

845 (IV) Such state authorizes the department to audit dealers
846 within its jurisdiction who make remote ~~mail-order~~ sales that
847 are the subject of s. 212.0596, or makes arrangements deemed
848 adequate by the department for auditing them with its own
849 personnel.

850 (V) Such state agrees to provide to the department records
851 obtained by it from retailers or dealers in such state showing
852 delivery of tangible personal property into this state upon
853 which no sales or use tax has been paid in a manner similar to
854 that provided in sub-subparagraph g.

855 c. For purposes of this subparagraph, "sales of tangible
856 personal property to be transported to a cooperating state"
857 means remote ~~mail-order~~ sales to a person who is in the
858 cooperating state at the time the order is executed, from a
859 dealer who receives that order in this state.

860 d. The tax levied by sub-subparagraph a. shall be at the
861 rate at which such a sale would have been taxed pursuant to the
862 cooperating state's tax laws if consummated in the cooperating
863 state by a dealer and a purchaser, both of whom were physically
864 present in that state at the time of the sale.

865 e. The tax levied by sub-subparagraph a., when collected,
866 shall be held in the State Treasury in trust for the benefit of
867 the cooperating state and shall be paid to it at a time agreed
868 upon between the department, acting for this state, and the
869 cooperating state or the department or agency designated by it
870 to act for it; however, such payment shall in no event be made

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871 later than 30 days from the last day of the calendar quarter
872 after the tax was collected. Funds held in trust for the benefit
873 of a cooperating state shall not be subject to the service
874 charges imposed by s. 215.20.

875 f. The department is authorized to perform such acts and to
876 provide such cooperation to a cooperating state with reference
877 to the tax levied by sub-subparagraph a. as is required of the
878 cooperating state by sub-subparagraph b.

879 g. In furtherance of this act, dealers selling tangible
880 personal property for delivery in another state shall make
881 available to the department, upon request of the department,
882 records of all tangible personal property so sold. Such records
883 shall include a description of the property, the name and
884 address of the purchaser, the name and address of the person to
885 whom the property was sent, the purchase price of the property,
886 information regarding whether sales tax was paid in this state
887 on the purchase price, and such other information as the
888 department may by rule prescribe.

889 Section 7. Paragraph (a) of subsection (1) and paragraph
890 (a) of subsection (5) of section 212.12, Florida Statutes, are
891 amended to read:

892 212.12 Dealer's credit for collecting tax; penalties for
893 noncompliance; powers of Department of Revenue in dealing with
894 delinquents; brackets applicable to taxable transactions;
895 records required.—

896 (1) (a) ~~1~~. Notwithstanding any other law and for the purpose
897 of compensating persons granting licenses for and the lessors of
898 real and personal property taxed hereunder, for the purpose of
899 compensating dealers in tangible personal property, for the

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900 purpose of compensating dealers providing communication services
901 and taxable services, for the purpose of compensating owners of
902 places where admissions are collected, and for the purpose of
903 compensating remitters of any taxes or fees reported on the same
904 documents utilized for the sales and use tax, as compensation
905 for the keeping of prescribed records, filing timely tax
906 returns, and the proper accounting and remitting of taxes by
907 them, such seller, person, lessor, dealer, owner, and remitter
908 ~~(except dealers who make mail order sales)~~ who files the return
909 required pursuant to s. 212.11 only by electronic means and who
910 pays the amount due on such return only by electronic means
911 shall be allowed 2.5 percent of the amount of the tax due,
912 accounted for, and remitted to the department in the form of a
913 deduction. However, if the amount of the tax due and remitted to
914 the department by electronic means for the reporting period
915 exceeds \$1,200, an allowance is not allowed for all amounts in
916 excess of \$1,200. For purposes of this paragraph ~~subparagraph~~,
917 the term "electronic means" has the same meaning as provided in
918 s. 213.755(2)(c).

919 ~~2. The executive director of the department is authorized~~
920 ~~to negotiate a collection allowance, pursuant to rules~~
921 ~~promulgated by the department, with a dealer who makes mail~~
922 ~~order sales. The rules of the department shall provide~~
923 ~~guidelines for establishing the collection allowance based upon~~
924 ~~the dealer's estimated costs of collecting the tax, the volume~~
925 ~~and value of the dealer's mail order sales to purchasers in this~~
926 ~~state, and the administrative and legal costs and likelihood of~~
927 ~~achieving collection of the tax absent the cooperation of the~~
928 ~~dealer. However, in no event shall the collection allowance~~

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929 ~~negotiated by the executive director exceed 10 percent of the~~
930 ~~tax remitted for a reporting period.~~

931 (5) (a) The department is authorized to audit or inspect the
932 records and accounts of dealers defined herein, including audits
933 or inspections of dealers who make remote ~~mail order~~ sales ~~to~~
934 ~~the extent permitted by another state~~, and to correct by credit
935 any overpayment of tax, and, in the event of a deficiency, an
936 assessment shall be made and collected. No administrative
937 finding of fact is necessary prior to the assessment of any tax
938 deficiency.

939 Section 8. Paragraph (f) of subsection (3) of section
940 212.18, Florida Statutes, is amended to read:

941 212.18 Administration of law; registration of dealers;
942 rules.—

943 (3)

944 (f) As used in this paragraph, the term "exhibitor" means a
945 person who enters into an agreement authorizing the display of
946 tangible personal property or services at a convention or a
947 trade show. The following provisions apply to the registration
948 of exhibitors as dealers under this chapter:

949 1. An exhibitor whose agreement prohibits the sale of
950 tangible personal property or services subject to the tax
951 imposed in this chapter is not required to register as a dealer.

952 2. An exhibitor whose agreement provides for the sale at
953 wholesale only of tangible personal property or services subject
954 to the tax imposed by this chapter must obtain a resale
955 certificate from the purchasing dealer but is not required to
956 register as a dealer.

957 3. An exhibitor whose agreement authorizes the retail sale

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958 of tangible personal property or services subject to the tax
959 imposed by this chapter must register as a dealer and collect
960 the tax on such sales.

961 4. An exhibitor who makes a remote ~~mail-order~~ sale pursuant
962 to s. 212.0596 must register as a dealer.

963

964 A person who conducts a convention or a trade show must make his
965 or her exhibitor's agreements available to the department for
966 inspection and copying.

967 Section 9. Subsection (4) of section 212.20, Florida
968 Statutes, is amended to read:

969 212.20 Funds collected, disposition; additional powers of
970 department; operational expense; refund of taxes adjudicated
971 unconstitutionally collected.—

972 (4) When there has been a final adjudication that any tax
973 pursuant to s. 212.0596 or s. 212.05965 was levied, collected,
974 or both, contrary to the Constitution of the United States or
975 the State Constitution, the department shall, in accordance with
976 rules, determine, based upon claims for refund and other
977 evidence and information, who paid such tax or taxes, and refund
978 to each such person the amount of tax paid. For purposes of this
979 subsection, a "final adjudication" is a decision of a court of
980 competent jurisdiction from which no appeal can be taken or from
981 which the official or officials of this state with authority to
982 make such decisions has or have decided not to appeal.

983 Section 10. Subsection (5) of section 213.27, Florida
984 Statutes, is amended to read:

985 213.27 Contracts with debt collection agencies and certain
986 vendors.—

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987 (5) The department may, for the purpose of ascertaining the
988 amount of or collecting any taxes due from a person making or
989 facilitating remote sales under s. 212.0596 or s. 212.05965
990 ~~doing mail order business~~ in this state, contract with any
991 auditing agency doing business within or without this state for
992 the purpose of conducting an audit of such person ~~mail order~~
993 ~~business~~; however, such audit agency may not conduct an audit on
994 behalf of the department of any person domiciled in this state,
995 person registered for sales and use tax purposes in this state,
996 or corporation filing a Florida corporate tax return, if any
997 such person or corporation objects to such audit in writing to
998 the department and the auditing agency. The department shall
999 notify the taxpayer by mail at least 30 days before the
1000 department assigns the collection of such taxes.

1001 Section 11. This act first applies to remote sales made or
1002 facilitated on or after July 1, 2021, by a person who made or
1003 facilitated a substantial number of remote sales in calendar
1004 year 2020.

1005 Section 12. (1) Upon registration with the Department of
1006 Revenue, a person subject to the requirements of this act to
1007 collect and remit the tax under chapter 212, Florida Statutes,
1008 on remote sales is relieved of liability for tax, penalty, and
1009 interest due on remote sales that occurred before the effective
1010 date of this act, including a person who is found by the
1011 Department of Revenue to have had a physical presence in this
1012 state before the effective date of this act. This subsection is
1013 also intended to provide relief to a marketplace seller for
1014 sales made before the effective date of this act which were
1015 facilitated by a marketplace provider. For a marketplace

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1016 provider with a physical presence in this state, this subsection
1017 is intended to provide relief only for sales facilitated by the
1018 marketplace provider on behalf of a marketplace seller.

1019 (2) A person who owes use tax under chapter 212, Florida
1020 Statutes, on the purchase of tangible personal property ordered
1021 by remote sale that was conducted before the effective date of
1022 this act is relieved of liability for tax, penalty, and interest
1023 due. This subsection does not apply to the use tax liability of
1024 a registered dealer.

1025 (3) This section does not establish a right to a refund of
1026 taxes already paid.

1027 Section 13. (1) The Department of Revenue is authorized,
1028 and all conditions are deemed met, to adopt emergency rules
1029 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
1030 administering this act.

1031 (2) Notwithstanding any other law, emergency rules adopted
1032 pursuant to subsection (1) are effective for 6 months after
1033 adoption and may be renewed during the pendency of procedures to
1034 adopt permanent rules addressing the subject of the emergency
1035 rules.

1036 (3) This section shall take effect upon this act becoming a
1037 law and expires July 1, 2022.

1038 Section 14. If any provision of this act or its application
1039 to any person or circumstance is held invalid, the invalidity
1040 does not affect other provisions or applications of the act
1041 which can be given effect without the invalid provision or
1042 application, and to this end the provisions of this act are
1043 severable.

1044 Section 15. Except as otherwise expressly provided in this

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1045 act and except for this section, which shall take effect upon
1046 this act becoming a law, this act shall take effect July 1,
1047 2021.