

By the Committee on Finance and Tax

593-03378-21

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1                                   A bill to be entitled  
2       An act relating to tax administration; amending s.  
3       197.222, F.S.; requiring, rather than authorizing, tax  
4       collectors to accept late payments of prepaid property  
5       taxes within a certain timeframe; deleting a late  
6       payment penalty; amending s. 211.3106, F.S.;  
7       specifying the severance tax rate for a certain heavy  
8       mineral under certain circumstances; amending s.  
9       212.06, F.S.; revising the definition of the term  
10      "dealer"; revising a condition for a sales tax  
11      exception for tangible personal property imported,  
12      produced, or manufactured in this state for export;  
13      defining terms; specifying application requirements  
14      and procedures for a forwarding agent to apply for a  
15      Florida Certificate of Forwarding Agent Address from  
16      the Department of Revenue; requiring forwarding agents  
17      receiving such certificate to register as dealers for  
18      purposes of the sales and use tax; specifying  
19      requirements for sales tax remittance and for  
20      recordkeeping; specifying the timeframe for expiration  
21      of certificates and procedures for renewal; requiring  
22      forwarding agents to update information; requiring the  
23      department to verify certain information; authorizing  
24      the department to suspend or revoke certificates under  
25      certain circumstances; requiring the department to  
26      provide a list on its website of forwarding agents who  
27      have received certificates; providing circumstances  
28      and requirements for and construction related to  
29      dealers accepting certificates or relying on the

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30 department's website list in lieu of collecting  
31 certain taxes; providing criminal penalties for  
32 certain violations; authorizing the department to  
33 adopt rules; amending s. 212.13, F.S.; revising  
34 recordkeeping requirements for dealers collecting the  
35 sales and use tax; amending s. 212.15, F.S.; providing  
36 that stolen sales tax revenue may be aggregated for  
37 the purposes of determining the grade of certain  
38 criminal offenses; amending s. 213.053, F.S.;  
39 authorizing the department to publish a list of  
40 forwarding agents who have received Florida  
41 Certificates of Forwarding Agent Address on its  
42 website; reenacting s. 192.0105(3)(a), F.S., relating  
43 to taxpayer rights, to incorporate the amendment made  
44 to s. 197.222, F.S., in a reference thereto;  
45 reenacting s. 212.07(1)(c), F.S., relating to the  
46 sales, storage, and use tax, to incorporate the  
47 amendment made to s. 212.06, F.S., in a reference  
48 thereto; reenacting s. 212.08(18)(f), F.S., relating  
49 to the sales, rental, use, consumption, distribution,  
50 and storage tax, to incorporate the amendment made to  
51 s. 212.13, F.S., in a reference thereto; authorizing  
52 the department to adopt emergency rules; providing for  
53 expiration of that authority; providing effective  
54 dates.

55  
56 Be It Enacted by the Legislature of the State of Florida:

57  
58 Section 1. Effective July 1, 2021, paragraph (a) of

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59 subsection (1) of section 197.222, Florida Statutes, is amended  
60 to read:

61 197.222 Prepayment of estimated tax by installment method.—

62 (1) Taxes collected pursuant to this chapter may be prepaid  
63 in installments as provided in this section. A taxpayer may  
64 elect to prepay by installments for each tax notice for taxes  
65 estimated to be more than \$100. A taxpayer who elects to prepay  
66 shall make payments based upon an estimated tax equal to the  
67 actual taxes levied upon the subject property in the prior year.  
68 In order to prepay by installments, the taxpayer must complete  
69 and file an application for each tax notice with the tax  
70 collector on or before April 30 of the year in which the  
71 taxpayer elects to prepay the taxes. After submission of an  
72 initial application, a taxpayer is not required to submit  
73 additional annual applications as long as he or she continues to  
74 elect to prepay taxes in installments. However, if in any year  
75 the taxpayer does not so elect, reapplication is required for a  
76 subsequent election. Installment payments shall be made  
77 according to the following schedule:

78 (a) The first payment of one-quarter of the total amount of  
79 estimated taxes due must be made by June 30 of the year in which  
80 the taxes are assessed. A 6 percent discount applied against the  
81 amount of the installment shall be granted for such payment. The  
82 tax collector shall ~~may~~ accept a late payment of the first  
83 installment through July 31, ~~and the late payment must be~~  
84 ~~accompanied by a penalty of 5 percent of the amount of the~~  
85 ~~installment due.~~

86 Section 2. Paragraph (e) of subsection (3) of section  
87 211.3106, Florida Statutes, is amended to read:

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88           211.3106 Levy of tax on severance of heavy minerals; rate,  
89 basis, and distribution of tax.-

90           (3)

91           (e) If ~~In the event~~ the producer price index for titanium  
92 dioxide is discontinued or can no longer be calculated, ~~then~~ a  
93 comparable index must ~~shall~~ be selected by the department and  
94 adopted by rule. If there is no comparable index, the tax rate  
95 for the immediately preceding year must be used.

96           Section 3. Subsection (5) of section 212.06, Florida  
97 Statutes, is amended, and paragraph (m) is added to subsection  
98 (2) of that section, to read:

99           212.06 Sales, storage, use tax; collectible from dealers;  
100 "dealer" defined; dealers to collect from purchasers;  
101 legislative intent as to scope of tax.-

102           (2)

103           (m) The term "dealer" also means a forwarding agent as  
104 defined in sub-subparagraph (5) (b)1.c. who has applied for and  
105 received a Florida Certificate of Forwarding Agent Address from  
106 the department.

107           (5) (a)1. Except as provided in subparagraph 2., it is not  
108 the intention of this chapter to levy a tax upon tangible  
109 personal property imported, produced, or manufactured in this  
110 state for export, provided that tangible personal property may  
111 not be considered as being imported, produced, or manufactured  
112 for export unless the importer, producer, or manufacturer  
113 delivers the same to a forwarding agent ~~licensed exporter~~ for  
114 exporting or to a common carrier for shipment outside this ~~the~~  
115 state or mails the same by United States mail to a destination  
116 outside this ~~the~~ state; or, in the case of aircraft being

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117 exported under their own power to a destination outside the  
118 continental limits of the United States, by submission to the  
119 department of a duly signed and validated United States customs  
120 declaration, showing the departure of the aircraft from the  
121 continental United States; and further with respect to aircraft,  
122 the canceled United States registry of said aircraft; or in the  
123 case of parts and equipment installed on aircraft of foreign  
124 registry, by submission to the department of documentation as ~~7~~  
125 ~~the extent of which shall be~~ provided by rule, showing the  
126 departure of the aircraft from the continental United States;  
127 nor is it the intention of this chapter to levy a tax on any  
128 sale that ~~which~~ the state is prohibited from taxing under the  
129 Constitution or laws of the United States. Every retail sale  
130 made to a person physically present at the time of sale is ~~shall~~  
131 ~~be~~ presumed to have been delivered in this state.

132 2.a. Notwithstanding subparagraph 1., a tax is levied on  
133 each sale of tangible personal property to be transported to a  
134 cooperating state as defined in sub-subparagraph c., at the rate  
135 specified in sub-subparagraph d. However, a Florida dealer is  
136 ~~will be~~ relieved from the requirements of collecting taxes  
137 pursuant to this subparagraph if the Florida dealer obtains from  
138 the purchaser an affidavit providing ~~setting forth~~ the  
139 purchaser's name, address, state taxpayer identification number,  
140 and a statement that the purchaser is aware of his or her  
141 state's use tax laws, is a registered dealer in Florida or  
142 another state, or is purchasing the tangible personal property  
143 for resale or is otherwise not required to pay the tax on the  
144 transaction. The department may, by rule, provide a form to be  
145 used for the purposes of this sub-subparagraph ~~set forth herein~~.

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146           b. For purposes of this subparagraph, the term "a  
147 cooperating state" means a state ~~is one~~ determined by the  
148 executive director of the department to cooperate satisfactorily  
149 with this state in collecting taxes on mail order sales. To be  
150 determined a cooperating state, a ~~No~~ state must meet ~~shall be so~~  
151 ~~determined unless it meets~~ all the following minimum  
152 requirements:

153           (I) It levies and collects taxes on mail order sales of  
154 property transported from that state to persons in this state,  
155 as described in s. 212.0596, upon request of the department.

156           (II) The tax so collected must ~~shall~~ be at the rate  
157 specified in s. 212.05, not including any local option or  
158 tourist or convention development taxes collected pursuant to s.  
159 125.0104 or this chapter.

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

163           (IV) Such state authorizes the department to audit dealers  
164 within its jurisdiction who make mail order sales that are the  
165 subject of s. 212.0596, or makes arrangements deemed adequate by  
166 the department for auditing them with its own personnel.

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

172           c. For purposes of this subparagraph, the term "sales of  
173 tangible personal property to be transported to a cooperating  
174 state" means mail order sales to a person who is in the

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175 cooperating state at the time the order is executed, from a  
176 dealer who receives that order in this state.

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

182 e. The tax levied by sub-subparagraph a., when collected,  
183 shall be held in the State Treasury in trust for the benefit of  
184 the cooperating state and shall be paid to it at a time agreed  
185 upon between the department, acting for this state, and the  
186 cooperating state or the department or agency designated by it  
187 to act for it; however, such payment shall in no event be made  
188 later than 30 days from the last day of the calendar quarter  
189 after the tax was collected. Funds held in trust for the benefit  
190 of a cooperating state are ~~shall~~ not be subject to the service  
191 charges imposed by s. 215.20.

192 f. The department is authorized to perform such acts and to  
193 provide such cooperation to a cooperating state with reference  
194 to the tax levied by sub-subparagraph a. as is required of the  
195 cooperating state by sub-subparagraph b.

196 g. In furtherance of this act, dealers selling tangible  
197 personal property for delivery in another state shall make  
198 available to the department, upon request of the department,  
199 records of all tangible personal property so sold. Such records  
200 must ~~shall~~ include a description of the property, the name and  
201 address of the purchaser, the name and address of the person to  
202 whom the property was sent, the purchase price of the property,  
203 information regarding whether sales tax was paid in this state

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204 on the purchase price, and such other information as the  
205 department may by rule prescribe.

206 (b)1. As used in this subsection, the term:

207 a. "Certificate" means a Florida Certificate of Forwarding  
208 Agent Address.

209 b. "Facilitating" means preparation for or arranging for  
210 export.

211 c. "Forwarding agent" means a person or business whose  
212 principal business activity is facilitating for compensation the  
213 export of property owned by other persons.

214 d. "NAICS" means those classifications contained in the  
215 North American Industry Classification System as published in  
216 2007 by the Office of Management and Budget, Executive Office of  
217 the President.

218 e. "Principal business activity" means the activity from  
219 which the person or business derives the highest percentage of  
220 its total receipts.

221 2. A forwarding agent engaged in international export may  
222 apply to the department for a certificate.

223 3. Each application must include:

224 a. The designation of an address for the forwarding agent.

225 b. A certification that:

226 (I) The tangible personal property delivered to the  
227 designated address for export originates with a United States  
228 vendor;

229 (II) The tangible personal property delivered to the  
230 designated address for export is irrevocably committed to export  
231 out of the United States through a continuous and unbroken  
232 exportation process; and



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233 (III) The designated address is used exclusively by the  
234 forwarding agent for such export.

235 c. A copy of the forwarding agent's last filed federal  
236 income tax return showing the entity's principal business  
237 activity classified under NAICS code 488510, except as provided  
238 under subparagraph 4. or subparagraph 5.

239 d. A statement of the total revenues of the forwarding  
240 agent.

241 e. A statement of the amount of revenues associated with  
242 international export of the forwarding agent.

243 f. A description of all business activity that occurs at  
244 the designated address.

245 g. The name and contact information of a designated contact  
246 person of the forwarding agent.

247 h. The forwarding agent's website address.

248 i. Any additional information the department requires by  
249 rule to demonstrate eligibility for the certificate and a  
250 signature attesting to the validity of the information provided.

251 4. An applicant that has not filed a federal return for the  
252 preceding tax year under NAICS code 488510 shall provide all of  
253 the following:

254 a. A statement of estimated total revenues.

255 b. A statement of estimated revenues associated with  
256 international export.

257 c. The NAICS code under which the forwarding agent intends  
258 to file a federal return.

259 5. If an applicant does not file a federal return  
260 identifying a NAICS code, the applicant shall provide  
261 documentation to support that its principal business activity is

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262 that of a forwarding agent as defined in sub-subparagraph  
263 (b)1.c. and that the applicant is otherwise eligible for the  
264 certificate.

265 6. A forwarding agent that applies for and receives a  
266 certificate shall register as a dealer with the department.

267 7. A forwarding agent shall remit the tax imposed under  
268 this chapter on any tangible personal property shipped to the  
269 designated forwarding agent address if no tax was collected and  
270 the tangible personal property remained in this state or when  
271 delivery to the purchaser or purchaser's representative occurs  
272 in this state. This subparagraph does not prohibit the  
273 forwarding agent from collecting such tax from the consumer of  
274 the tangible personal property.

275 8. A forwarding agent shall maintain the following records:

276 a. Copies of sales invoices or receipts between the vendor  
277 and the consumer when provided by the vendor to the forwarding  
278 agent. If sales invoices or receipts are not provided to the  
279 forwarding agent, the forwarding agent must maintain export  
280 documentation evidencing the value of the purchase consistent  
281 with the federal Export Administration Regulations, 15 C.F.R.  
282 parts 730-774.

283 b. Copies of federal returns evidencing the forwarding  
284 agent's NAICS principal business activity code.

285 c. Copies of invoices evidencing shipment to the forwarding  
286 agent.

287 d. Invoices between the forwarding agent and the consumer  
288 or other documentation evidencing the ship-to destination  
289 outside the United States.

290 e. Invoices for foreign postal or transportation services.

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291 f. Bills of lading.

292 g. Any other export documentation.

293

294 Such records must be kept in an electronic format and made  
295 available for the department's review pursuant to subparagraph  
296 9. and ss. 212.13 and 213.35.

297 9. Each certificate expires 5 years after the date of  
298 issuance, except as specified in this subparagraph.

299 a. At least 30 days before expiration, a new application  
300 must be submitted to renew the certificate, and the application  
301 must contain the information required in subparagraph 3. Upon  
302 application for renewal, the certificate is subject to the  
303 review and reissuance procedures prescribed by this chapter and  
304 department rule.

305 b. Each forwarding agent shall update its application  
306 information annually or within 30 days of any material change.

307 c. The department shall verify that the forwarding agent is  
308 actively engaged in facilitating the international export of  
309 tangible personal property.

310 d. The department may suspend or revoke the certificate of  
311 any forwarding agent that fails to respond within 30 days to a  
312 written request for information regarding its business  
313 transactions.

314 10. The department shall provide a list on its website of  
315 forwarding agents that have applied for and received a  
316 certificate from the department. The list must include a  
317 forwarding agent's entity name, address, and expiration date as  
318 provided on the certificate.

319 11. A dealer may accept a copy of the forwarding agent's

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320 certificate or rely on the list of forwarding agents' names and  
321 addresses on the department's website in lieu of collecting the  
322 tax imposed under this chapter when the property is required by  
323 terms of the sale to be shipped to the designated address on the  
324 certificate. A dealer who accepts a valid copy of a certificate  
325 in good faith and ships purchased tangible personal property to  
326 the address on the certificate is not liable for any tax due on  
327 sales made during the effective dates indicated on the  
328 certificate.

329 12. The department may revoke a forwarding agent's  
330 certificate for noncompliance with this paragraph. Any person  
331 found to fraudulently use the address on the certificate for the  
332 purpose of evading tax is subject to the penalties provided in  
333 s. 212.085.

334 13. The department may adopt rules to administer this  
335 paragraph, including rules relating to procedures, application  
336 and eligibility requirements, and forms.

337 (c)1. Notwithstanding ~~the provisions of~~ paragraph (a), it  
338 is not the intention of this chapter to levy a tax on the sale  
339 of tangible personal property to a nonresident dealer who does  
340 not hold a Florida sales tax registration, provided such  
341 nonresident dealer furnishes the seller a statement declaring  
342 that the tangible personal property will be transported outside  
343 this state by the nonresident dealer for resale and for no other  
344 purpose. The statement must ~~shall~~ include, but not be limited  
345 to, the nonresident dealer's name, address, applicable passport  
346 or visa number, arrival-departure card number, and evidence of  
347 authority to do business in the nonresident dealer's home state  
348 or country, such as his or her business name and address,

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349 occupational license number, if applicable, or any other  
350 suitable requirement. The statement must ~~shall~~ be signed by the  
351 nonresident dealer and must ~~shall~~ include the following  
352 sentence: "Under penalties of perjury, I declare that I have  
353 read the foregoing, and the facts alleged are true to the best  
354 of my knowledge and belief."

355 2. The burden of proof of subparagraph 1. rests with the  
356 seller, who must retain the proper documentation to support the  
357 exempt sale. The exempt transaction is subject to verification  
358 by the department.

359 (d) ~~(e)~~ Notwithstanding ~~the provisions of~~ paragraph (a), it  
360 is not the intention of this chapter to levy a tax on the sale  
361 by a printer to a nonresident print purchaser of material  
362 printed by that printer for that nonresident print purchaser  
363 when the print purchaser does not furnish the printer a resale  
364 certificate containing a sales tax registration number but does  
365 furnish to the printer a statement declaring that such material  
366 will be resold by the nonresident print purchaser.

367 Section 4. Effective July 1, 2021, subsection (2) of  
368 section 212.13, Florida Statutes, is amended to read:

369 212.13 Records required to be kept; power to inspect; audit  
370 procedure.—

371 (2) Each dealer, as defined in this chapter, shall secure,  
372 maintain, and keep as long as required by s. 213.35 a complete  
373 record of tangible personal property or services received, used,  
374 sold at retail, distributed or stored, leased or rented by said  
375 dealer, together with invoices, bills of lading, gross receipts  
376 from such sales, and other pertinent records and papers as may  
377 be required by the department for the reasonable administration

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378 of this chapter.† All such records must be made available to the  
 379 department at reasonable times and places and by reasonable  
 380 means, including in an electronic format when so kept by the  
 381 dealer ~~which are located or maintained in this state shall be~~  
 382 ~~open for inspection by the department at all reasonable hours at~~  
 383 ~~such dealer's store, sales office, general office, warehouse, or~~  
 384 ~~place of business located in this state. Any dealer who~~  
 385 ~~maintains such books and records at a point outside this state~~  
 386 ~~must make such books and records available for inspection by the~~  
 387 ~~department where the general records are kept. Any dealer~~  
 388 ~~subject to the provisions of this chapter who violates this~~  
 389 subsection commits these provisions is guilty of a misdemeanor  
 390 of the first degree, punishable as provided in s. 775.082 or s.  
 391 775.083. If, however, any subsequent offense involves  
 392 intentional destruction of such records with an intent to evade  
 393 payment of or deprive the state of any tax revenues, such  
 394 subsequent offense is shall be a felony of the third degree,  
 395 punishable as provided in s. 775.082 or s. 775.083.

396 Section 5. Effective July 1, 2021, subsection (2) of  
 397 section 212.15, Florida Statutes, is amended to read:

398 212.15 Taxes declared state funds; penalties for failure to  
 399 remit taxes; due and delinquent dates; judicial review.—

400 (2) Any person who, with intent to unlawfully deprive or  
 401 defraud the state of its moneys or the use or benefit thereof,  
 402 fails to remit taxes collected under this chapter commits theft  
 403 of state funds, punishable as follows:

404 (a) If the total amount of stolen revenue is less than  
 405 \$1,000, the offense is a misdemeanor of the second degree,  
 406 punishable as provided in s. 775.082 or s. 775.083. Upon a

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407 second conviction, the offender commits a misdemeanor of the  
408 first degree, punishable as provided in s. 775.082 or s.  
409 775.083. Upon a third or subsequent conviction, the offender  
410 commits a felony of the third degree, punishable as provided in  
411 s. 775.082, s. 775.083, or s. 775.084.

412 (b) If the total amount of stolen revenue is \$1,000 or  
413 more, but less than \$20,000, the offense is a felony of the  
414 third degree, punishable as provided in s. 775.082, s. 775.083,  
415 or s. 775.084.

416 (c) If the total amount of stolen revenue is \$20,000 or  
417 more, but less than \$100,000, the offense is a felony of the  
418 second degree, punishable as provided in s. 775.082, s. 775.083,  
419 or s. 775.084.

420 (d) If the total amount of stolen revenue is \$100,000 or  
421 more, the offense is a felony of the first degree, punishable as  
422 provided in s. 775.082, s. 775.083, or s. 775.084.

423

424 The amount of stolen revenue may be aggregated in determining  
425 the grade of the offense.

426 Section 6. Subsection (5) of section 213.053, Florida  
427 Statutes, is amended to read:

428 213.053 Confidentiality and information sharing.—

429 (5) This section does not prevent the department from doing  
430 any of the following:

431 (a) Publishing statistics so classified as to prevent the  
432 identification of particular accounts, reports, declarations, or  
433 returns; ~~or~~

434 (b) Publishing a list of forwarding agents who have  
435 received a Florida Certificate of Forwarding Agent Address,

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436 which list shall include the forwarding agent's entity name,  
437 address, and certificate expiration date on the department's  
438 website pursuant to s. 212.06(5)(b)10.; or

439 (c)-(b) Using telephones, e-mail, facsimile machines, or  
440 other electronic means to do any of the following:

441 1. Distribute information relating to changes in law, tax  
442 rates, interest rates, or other information that is not specific  
443 to a particular taxpayer;

444 2. Remind taxpayers of due dates;

445 3. Respond to a taxpayer to an electronic mail address that  
446 does not support encryption if the use of that address is  
447 authorized by the taxpayer; or

448 4. Notify taxpayers to contact the department.

449 Section 7. For the purpose of incorporating the amendment  
450 made by this act to section 197.222, Florida Statutes, in a  
451 reference thereto, paragraph (a) of subsection (3) of section  
452 192.0105, Florida Statutes, is reenacted to read:

453 192.0105 Taxpayer rights.—There is created a Florida  
454 Taxpayer's Bill of Rights for property taxes and assessments to  
455 guarantee that the rights, privacy, and property of the  
456 taxpayers of this state are adequately safeguarded and protected  
457 during tax levy, assessment, collection, and enforcement  
458 processes administered under the revenue laws of this state. The  
459 Taxpayer's Bill of Rights compiles, in one document, brief but  
460 comprehensive statements that summarize the rights and  
461 obligations of the property appraisers, tax collectors, clerks  
462 of the court, local governing boards, the Department of Revenue,  
463 and taxpayers. Additional rights afforded to payors of taxes and  
464 assessments imposed under the revenue laws of this state are



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465 provided in s. 213.015. The rights afforded taxpayers to assure  
466 that their privacy and property are safeguarded and protected  
467 during tax levy, assessment, and collection are available only  
468 insofar as they are implemented in other parts of the Florida  
469 Statutes or rules of the Department of Revenue. The rights so  
470 guaranteed to state taxpayers in the Florida Statutes and the  
471 departmental rules include:

472 (3) THE RIGHT TO REDRESS.—

473 (a) The right to discounts for early payment on all taxes  
474 and non-ad valorem assessments collected by the tax collector,  
475 except for partial payments as defined in s. 197.374, the right  
476 to pay installment payments with discounts, and the right to pay  
477 delinquent personal property taxes under a payment program when  
478 implemented by the county tax collector (see ss. 197.162,  
479 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

480 Section 8. For the purpose of incorporating the amendment  
481 made by this act to section 212.06, Florida Statutes, in a  
482 reference thereto, paragraph (c) of subsection (1) of section  
483 212.07, Florida Statutes, is reenacted to read:

484 212.07 Sales, storage, use tax; tax added to purchase  
485 price; dealer not to absorb; liability of purchasers who cannot  
486 prove payment of the tax; penalties; general exemptions.—

487 (1)

488 (c) Unless the purchaser of tangible personal property that  
489 is incorporated into tangible personal property manufactured,  
490 produced, compounded, processed, or fabricated for one's own use  
491 and subject to the tax imposed under s. 212.06(1)(b) or is  
492 purchased for export under s. 212.06(5)(a)1. extends a  
493 certificate in compliance with the rules of the department, the

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494 dealer shall himself or herself be liable for and pay the tax.

495 Section 9. For the purpose of incorporating the amendment  
496 made by this act to section 212.13, Florida Statutes, in a  
497 reference thereto, paragraph (f) of subsection (18) of section  
498 212.08, Florida Statutes, is reenacted to read:

499 212.08 Sales, rental, use, consumption, distribution, and  
500 storage tax; specified exemptions.—The sale at retail, the  
501 rental, the use, the consumption, the distribution, and the  
502 storage to be used or consumed in this state of the following  
503 are hereby specifically exempt from the tax imposed by this  
504 chapter.

505 (18) MACHINERY AND EQUIPMENT USED PREDOMINANTLY FOR  
506 RESEARCH AND DEVELOPMENT.—

507 (f) Purchasers shall maintain all documentation necessary  
508 to prove the exempt status of purchases and fabrication activity  
509 and make such documentation available for inspection pursuant to  
510 the requirements of s. 212.13(2).

511 Section 10. (1) The Department of Revenue is authorized,  
512 and all conditions are deemed met, to adopt emergency rules  
513 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
514 implementing the amendment made by this act to s. 212.06,  
515 Florida Statutes.

516 (2) Notwithstanding any other law, emergency rules adopted  
517 pursuant to subsection (1) are effective for 6 months after  
518 adoption and may be renewed during the pendency of procedures to  
519 adopt permanent rules addressing the subject of the emergency  
520 rules.

521 (3) This section shall take effect upon becoming a law and  
522 expires January 1, 2025.

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523           Section 11. Except as otherwise expressly provided in this  
524 act and except for this section, which shall take effect upon  
525 becoming a law, this act shall take effect January 1, 2022.