

FOR CONSIDERATION By the Committee on Finance and Tax

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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:

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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~~.

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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.

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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,

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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,

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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

593-02038B-21

20217068pb

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.

593-02038B-21

20217068pb

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.