



205702

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
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The Committee on Finance and Tax (Rodriguez) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 352 and 353  
insert:

Section 5. Paragraph (b) of subsection (5) of section  
212.06, Florida Statutes, is amended to read:

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

(5)



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11 (b)1. As used in this subsection, the term:  
12 a. "Certificate" means a Florida Certificate of Forwarding  
13 Agent Address.  
14 b. "Electronic database" means the database created and  
15 maintained by the department pursuant to s. 202.22(2).  
16 ~~c.~~ "Facilitating" means preparation for or arranging for  
17 export.  
18 ~~d.~~ "Forwarding agent" means a person or business whose  
19 principal business activity is facilitating for compensation the  
20 export of property owned by other persons.  
21 ~~e.~~ "NAICS" means those classifications contained in the  
22 North American Industry Classification System as published in  
23 2007 by the Office of Management and Budget, Executive Office of  
24 the President.  
25 ~~f.~~ "Principal business activity" means the activity from  
26 which the person or business derives the highest percentage of  
27 its total receipts.  
28 2. A forwarding agent engaged in international export may  
29 apply to the department for a certificate.  
30 3. Each application must include all of the following:  
31 a. The designation of an address for the forwarding agent.  
32 b. A certification that:  
33 (I) The tangible personal property delivered to the  
34 designated address ~~for export~~ originates with a United States  
35 vendor;  
36 (II) The tangible personal property delivered to the  
37 designated address for export is irrevocably committed to export  
38 out of the United States through a continuous and unbroken  
39 exportation process; and



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

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

46 d. A statement of the total revenues of the forwarding  
47 agent.

48 e. A statement of the amount of revenues associated with  
49 international export of the forwarding agent.

50 f. A description of all business activity that occurs at  
51 the designated address.

52 g. The name and contact information of a designated contact  
53 person of the forwarding agent.

54 h. The forwarding agent's website address.

55 i. Any additional information the department requires by  
56 rule to demonstrate eligibility for the certificate.

57 j. ~~and~~ A signature attesting to the validity of the  
58 information provided.

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

62 a. A statement of estimated total revenues.

63 b. A statement of estimated revenues associated with  
64 international export.

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

67 5. If an applicant does not file a federal return  
68 identifying a NAICS code, the applicant must ~~shall~~ provide



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69 documentation to support that its principal business activity is  
70 that of a forwarding agent and that the applicant is otherwise  
71 eligible for the certificate.

72 6. A forwarding agent that applies for and receives a  
73 certificate shall register as a dealer with the department. An  
74 applicant may not be required to submit an application to  
75 register as a dealer when application is made for a certificate,  
76 or renewal of a certificate, if the applicant is already  
77 registered as a dealer with the department.

78 7. A forwarding agent must ~~shall~~ remit the tax imposed  
79 under this chapter on any tangible personal property shipped to  
80 the certified ~~designated forwarding agent~~ address if no tax was  
81 collected and the tangible personal property remained in this  
82 state or if delivery to the purchaser or purchaser's  
83 representative occurs in this state. This subparagraph does not  
84 prohibit the forwarding agent from collecting such tax from the  
85 consumer of the tangible personal property.

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

87 a. Copies of sales invoices or receipts between the vendor  
88 and the consumer when provided by the vendor to the forwarding  
89 agent. If sales invoices or receipts are not provided to the  
90 forwarding agent, the forwarding agent must maintain export  
91 documentation evidencing the value of the purchase consistent  
92 with the federal Export Administration Regulations, 15 C.F.R.  
93 parts 730-774.

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

96 c. Copies of invoices or other documentation evidencing  
97 shipment to the forwarding agent.



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98           d. Invoices between the forwarding agent and the consumer  
99 or other documentation evidencing the ship-to destination  
100 outside the United States.

101           e. Invoices for foreign postal or transportation services.

102           f. Bills of lading.

103           g. Any other export documentation.

104

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

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

110           a. At least 30 days before expiration, a new application  
111 must be submitted to renew the certificate, and the application  
112 must contain the information required in subparagraph 3. Upon  
113 application for renewal, the certificate is subject to the  
114 review and reissuance procedures prescribed by this chapter and  
115 department rule.

116           b. Each forwarding agent shall update its application  
117 information annually or within 30 days after any material  
118 change, including any of the following, as applicable:

119           (I) The forwarding agent has ceased to do business;

120           (II) The forwarding agent has changed addresses;

121           (III) The forwarding agent's principal business activity  
122 has changed to something other than facilitating the  
123 international export of property owned by other persons; or

124           (IV) The certified address is not used for export under  
125 this paragraph.

126           c. The department shall verify that the forwarding agent is



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127 actively engaged in facilitating the international export of  
128 tangible personal property.

129 d. The department may suspend or revoke the certificate of  
130 any forwarding agent that fails to respond within 30 days to a  
131 written request for information regarding its business  
132 transactions.

133 10.a. The department shall provide a list on the  
134 department's website of forwarding agents that have applied for  
135 and received a Florida Certificate of Forwarding Agent Address  
136 from the department. The list must include a forwarding agent's  
137 entity name, address, and expiration date as provided on the  
138 Florida Certificate of Forwarding Agent Address.

139 b. The department shall incorporate a statement or  
140 notification in its electronic database for each certified  
141 address with a unique street address or zip code. This sub-  
142 subparagraph does not apply for a certified address approved by  
143 the department with a unique suite address or secondary address.

144 11. A dealer, other than a forwarding agent that is  
145 required to remit tax pursuant to subparagraph 7., may not  
146 collect the tax imposed under this chapter on tangible personal  
147 property shipped to a certified address listed ~~may accept a copy~~  
148 ~~of the forwarding agent's certificate or rely on the list of~~  
149 ~~forwarding agents' names and addresses on the department's~~  
150 ~~website in lieu of collecting the tax imposed under this chapter~~  
151 ~~when the property is required by terms of the sale to be shipped~~  
152 ~~to the designated address on the certificate.~~ A dealer who  
153 accepts a valid copy of a certificate or who relies on the list  
154 of forwarding agents' names and addresses on the department's  
155 website or the electronic database and who in good faith ~~and~~



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156 ships ~~purchased~~ tangible personal property to a certified ~~the~~  
157 address ~~on the certificate~~ is not liable for any tax due on  
158 sales made during the effective dates indicated on the  
159 certificate.

160 12. The department may revoke a forwarding agent's  
161 certificate for noncompliance with this paragraph. Any person  
162 found to fraudulently use the address on the certificate for the  
163 purpose of evading tax is subject to the penalties provided in  
164 s. 212.085.

165 13. The department may adopt rules to administer this  
166 paragraph, including, but not limited to, rules relating to  
167 procedures, application and eligibility requirements, and forms.  
168

169 ===== T I T L E A M E N D M E N T =====

170 And the title is amended as follows:

171 Delete line 23

172 and insert:

173 documents; amending s. 212.06, F.S.; defining the term  
174 "electronic database"; revising application  
175 requirements for forwarding agents when applying to  
176 the Department of Revenue for a certain certificate;  
177 providing that an applicant may not be required to  
178 submit an application to register as a dealer under  
179 certain circumstances; specifying material changes  
180 that must be reported by a forwarding agent in  
181 updating its application information; requiring the  
182 department to incorporate a statement or notification  
183 in its electronic database for certain addresses;  
184 providing applicability; prohibiting certain dealers



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185 from collecting certain taxes under certain  
186 circumstances; revising the liability of a dealer  
187 under certain circumstances; amending s. 213.21, F.S.;  
188 authorizing the