

Sales/Use:

Florida: New Law Imposes Economic Nexus on Out-of-State Retailers and Marketplace Providers

S.B. 50, signed by gov. 4/19/21. In response to *Wayfair*, new law revises Florida's sales tax nexus standard by requiring some marketplace providers and out-of-state retailers with and/or facilitating in-state sales exceeding \$100,000 in the previous calendar year to register for, collect and remit applicable Florida sales taxes, including discretionary surtaxes imposed by the Florida county where the taxable items are delivered, effective as of July 1, 2021. Under the new law, the term "marketplace provider" does *not* include travel agency services, delivery network providers, or payment processor businesses. The legislation includes some relief from underlying liability for Florida sales and use tax, penalty and interest due on remote sales that occurred before the July 1, 2021, so long as impacted marketplace providers and out-of-state retailers register with the Florida Department of Revenue (Department) before October 1, 2021. In addition, the new law specifically prohibits the Department from using data received from a registered marketplace provider or a remote seller for purposes of identifying use tax liabilities occurring before July 1, 2021 from unregistered purchasers. Furthermore, contingent upon meeting a specific future revenue target, the new law would decrease Florida's sales tax on commercial rent from 5.5% to 2%.

URL: <https://www.flsenate.gov/Session/Bill/2021/50>

See recently issued Multistate Tax Alert for more details on this new law, including other notable provisions within the legislation and related taxpayer considerations, and please contact us with any questions.

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-new-florida-requirement-to-collect-and-remit-sales-tax-for-remote-sellers-and-marketplace-providers.pdf>

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