

## Sales/Use:

### Florida DOR Highlights September 30 Deadline in New Remote Seller and Marketplace Provider Law

*Current Topics*, Fla. Dept. of Rev. (4/21). Referencing new law which, effective July 1, 2021, revises Florida's sales tax nexus standard by requiring some marketplace providers and out-of-state retailers to register for, collect and remit applicable Florida sales taxes [see previously issued Multistate Tax Alert for more details on this new law], the Florida Department of Revenue (Department) explains that impacted businesses not previously registered with it "have until September 30, 2021, to complete a Florida Business Tax Application and avoid a 'look back' review of previous remote sales and use taxes due." In doing so, the Department explains that as a result of this new law, businesses making remote sales into Florida must register and collect sales and use tax on such transactions, including any applicable discretionary sales surtax, if the business has made taxable remote sales into Florida in excess of \$100,000 over the previous calendar year. Please contact us with any questions.

**URL:** <https://floridarevenue.com/taxes/Pages/default.aspx>

**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>

**URL:** <https://taxapps.floridarevenue.com/taxregistration>

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