

## Sales/Use:

### Florida DOR Issues Emergency Rules on New Remote Seller and Marketplace Provider Laws

*Emergency Regs. Sections 12AER21-7, 12AER21-8, 12AER21-9, 12AER21-10, 12AER21-11, 12AER21-12, 12AER21-13, 12AER21-14, 12AER21-15, 12AER21-16, Fla. Dept. of Rev. (7/6/21).* The Florida Department of Revenue issued emergency rules reflecting legislation enacted earlier this year which, among other changes, 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, including applicable local discretionary sales surtaxes, effective July 1, 2021 [see previously issued Multistate Tax Alert for more details on these new remote seller and marketplace provider provisions, as well as other notable tax law changes in the legislation, such as replacing Florida's sales tax bracket system with a new rounding algorithm]. Marketplace providers and out-of-state retailers with no physical presence in Florida now are required to collect Florida sales tax on sales of taxable items delivered to purchasers in Florida if the marketplace provider or out-of-state retailer's taxable remote sales into Florida exceed \$100,000 in the previous calendar year. Please contact us with any questions.

**URL:** <https://www.flrules.org/Faw/FAWDocuments/FAWVOLUMEFOLDERS2021/47129/47129doc.pdf>

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

— Chris Snider (Miami)  
Managing Director  
Deloitte Tax LLP  
csnider@deloitte.com

Cathy Newport (Tampa)  
Senior Manager  
Deloitte Tax LLP  
cnewport@deloitte.com

Ben Jablow (Tampa)  
Manager  
Deloitte Tax LLP  
bjablow@deloitte.com

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