

Sales/Use:

Florida: Proposed Rules Reflect New Remote Seller and Marketplace Laws and Rounding Algorithm

Proposed Amended Rules 12A-1.004, 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, 12A-1.104, 12A-1.108, and Proposed New 12A-1.112 and Proposed Amended Rules 2A-15.001, 12A-15.002, 12A-15.003, 12A-15.008, and 12A-15.012, Fla. Dept. of Rev. (9/9/21). The Florida Department of Revenue issued proposed amended and new 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]. Included in the proposal are changes addressing the replacement of the sales tax bracket system with a rounding algorithm; definition of the term dealer; registration of marketplace providers and remote sellers; taxation of marketplace sales and remote sales; collection and remittance of sales tax and discretionary sales surtax by marketplace providers, marketplace sellers, and remote sellers; and payment of sales tax by a dealer on behalf of a purchaser. If "requested in writing and not deemed unnecessary by the Agency head," a rule development workshop on this proposal would be held on September 23, 2021. Please contact us with any questions.

URL: <https://www.flrules.org/Faw/FAWDocuments/FAWVOLUMEFOLDERS2021/47175/47175doc.pdf>

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>

— 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

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the “Deloitte” name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.