

Sales/Use/Indirect:

Florida: Adopted Rules Reflect Remote Seller and Marketplace Laws and Rounding Algorithm

Amended Rules 12A-1.0015, 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 New 12A-1.112, Fla. Dept. of Rev. (5/25/22) and Amended Rules 12A-15.001, 12A-15.002, 12A-15.003, 12A-15.008, 12A-15.012, and 12A-15.014, Fla. Dept. of Rev. (5/25/22). The Florida Department of Revenue adopted amended and new rules reflecting legislation enacted in 2021 which, among other changes, revised 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 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 updated rules 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 [see *State Tax Matters*, Issue 2022-14, for additional details on these rule changes]. Please contact us with any questions.

URL: https://floridarevenue.com/rules/pdf/12A-1_certpackage_052522.pdf

URL: https://floridarevenue.com/rules/pdf/12A-15_certpackage_052522.pdf

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

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220408_9.html

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