

NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

SALES AND USE TAX

| RULE No. | RULE TITLE: |
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| 12A-1.0115 | Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies |

PURPOSE AND EFFECT: The purpose of this rule development is to establish provisions regarding the application of tax to charges by a caterer, or any other person, for planning, designing, coordinating, or supervising an event where food or drinks are furnished, cooked, prepared, or served. This rule development will also establish the application of tax to items purchased or leased by caterers, or any other person, in planning, designing, coordinating, or supervising such an event.

SUBJECT AREA TO BE ADDRESSED: The subject area addressed is the application of sales tax to charges by, and to items purchased or leased by, caterers or any other person for planning, designing, coordinating, or supervising an event where food or drinks are furnished, cooked, prepared, or served.

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.02(14)(c), (10)(g), (12), (14), (15)(a), (16), (19), (20), 212.05(1)(a)1.a., 212.06(1)(a), 212.07(1)(b), (2), 212.08(1), (4)(a)1., (6), (7), 212.18(3)(c) FS.

THE AGENCY ANTICIPATES CONDUCTING A RULE DEVELOPMENT WORKSHOP AT A FUTURE DATE. THE WORKSHOP WILL BE NOTICED IN THE FLORIDA ADMINISTRATIVE WEEKLY AND WILL INCLUDE, IF AVAILABLE, A PRELIMINARY

DRAFT OF ANY PROPOSED RULE TEXT.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Gary Gray, Revenue Program Administrator, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4729, e-mail grayg@dor.state.fl.us.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any proceeding before the Technical Assistance and Dispute Resolution Office is asked to advise the Department at least 48 hours before such proceeding by contacting Larry Green at (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.