

Florida Department Of Revenue
Tax Information Publication

TIP 99A01-27

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Sales Tax Changes For Flea Market Vendors, Operators,
Managers, Lessors, And Owners

Flea Market Vendors

Effective July 1, 1999, anyone who sells taxable goods at a flea market (flea market vendor) must be registered with the Department of Revenue as a sales tax dealer before engaging in business. Flea market vendors must collect and remit taxes directly to the Department.

Flea Market Operators

Flea market operators, managers, lessors, and owners must continue to collect sales tax on space rentals and remit such tax to the Department.

Effective July 1, 1999, flea market operators, managers, lessors, or owners will no longer be required or authorized to remit to the Department sales tax collected by flea market vendors. They are also no longer required or authorized to provide flea market vendors with sales tax signs and collection envelopes or to obtain statements from such vendors concerning the collection and remittance of sales tax.

These changes result from the repeal of Rule 12A-1.098, Florida Administrative Code, on July 1, 1999. This rule authorized flea market operators, managers, lessors, or owners who provided space to flea market vendors to remit the sales tax collected by unregistered vendors.

How to Register as a Sales Tax Dealer

To register as a sales tax dealer, you must complete an Application to Collect Tax in Florida (Form DR-1) and submit it

to the Department of Revenue with a \$5 registration fee. Form DR-1 is available, without cost, by:

- 1) visiting any local Department of Revenue Service Center;
- 2) calling the Forms Request Line during regular office hours at 800-352-3671 (in Florida only) or 850-488-6800;
- 3) using a fax machine telephone handset to call the Department's automated Fax On Demand system at 850-922-3676 (request document number 1001); or,
- 4) downloading the DR-1 from the Department's Web site:
<http://sun6.dms.state.fl.us/dor/>

Persons with hearing or speech impairments may call the Department's TDD at 1-800-367-8331.

To receive a sales tax dealer's number quickly, visit any local Department of Revenue Service Center.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

ss. 212.05(1) and 212.18(3), F.S.

**Florida Department of Revenue
Service Centers**

Clearwater Service Center

Arbor Shoreline Office Park
19337 US Hwy. 19 N., Ste. 200
Clearwater, FL 33764-3149
727-538-7400

Cocoa Service Center

2428 Clearlake Road, Bldg. M
Cocoa, FL 32922-5710
407-504-0950

Coral Springs Service Center

Florida Sunrise Tower
3111 N. University Dr., Ste. 504
Coral Springs, FL 33065-5096
954-346-3000

Daytona Beach Service Center

125 N. Ridgewood Ave., Ste. 401
Daytona Beach, FL 32114-3286
904-254-3901

Fort Myers Service Center

2295 Victoria Ave., Ste. 270
Fort Myers, FL 33901-3851
941-338-2400

Gainesville Service Center

2610 NW 43rd St., Ste. 2A
Gainesville, FL 32606-7415

352-955-2170

Hollywood Service Center

Taft Office Complex

6565 Taft St., Ste. 400

Hollywood, FL 33024-4000

954-967-1000

Jacksonville Service Center

921 N. Davis St., A-250

Jacksonville, FL 32209-6829

904-359-6070

Key West Service Center

3118 Flagler Ave.

Key West, FL 33040-4698

305-292-6725

Lake City Service Center

2651 W. US Hwy 90

Lake City, FL 32055-3115

904-758-0420

Lakeland Service Center

230 S. Florida Ave., Ste. 101

Lakeland, FL 33801-5047

941-284-4244

Leesburg Service Center

734 N. Third St., Ste. 117

Leesburg, FL 34748-4463

352-360-6660

Marianna Service Center

4230 Lafayette St., Ste.D

Marianna, FL 32446-3304

850-482-9518

Miami Service Center

8175 NW 12th St., Ste. 119

Miami, FL 33126-1831

305-470-5001

Naples Service Center

The Wilson Professional Center
3200 Bailey Lane, Ste. 150
Naples, FL 34105-8523
941-436-1050

Orlando Service Center

Orlando Executive
Center
5420 Diplomat Circle
Orlando, FL 32810-5605
407-623-1141

Panama City Service Center

651 W. 14th St., Ste. D
Panama City, FL 32401-2271
850-872-4165

Pensacola Service Center

3670-C North L Street
Pensacola, FL 32505-5217
850-595-5170

Port Richey Service Center

6709 Ridge Rd., Ste. 300
Port Richey, FL 34668-6842
727-841-4407

Port St. Lucie Service Center

900 E. Prima Vista Blvd., Ste. 300
Port St. Lucie, FL 34952-2335
561-871-7620

Sarasota Service Center

240 S. Pineapple Ave., Ste. 600
Sarasota, FL 34236-6725
941-361-6001

Tallahassee Service Center

2410 Allen Rd.
Tallahassee, FL 32312-2603
850-488-9719

Tampa Service Center

Suite 100
6302 E. Dr. Martin Luther King, Jr. Blvd.
Tampa, FL 33619-1166
813-744-6344

West Palm Beach Service Center

2468 Metrocentre Blvd.
West Palm Beach, FL 33407-5214
561-640-2800