

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION # 18-277-DOR-001

TO:	All Interested Parties
SUBJECT:	General Tax Administration
DATE ISSUED:	October 17, 2018

On October 7, 2018, the Governor of the State of Florida, Rick Scott, issued Executive Order Number 18-276 (EO 18-276) in response to Tropical Storm Michael and declared a state of emergency. Section 4 of EO 18-276 specifically allows government entities to waive or deviate from statutes, rules, ordinances, and orders to cope with the emergency. *EO 18-276 took effect on October 7, 2018.*

On October 8, 2018, Governor Scott issued Executive Order Number 18-277 (EO 18-277) amending the state of emergency declared in EO 18-276 to include additional Florida counties. EO 18-277 ratified and reaffirmed the authorizations set forth in EO 18-276. *EO 18-277 took effect on October 8, 2018.*

On October 10, 2018, Governor Scott requested that President Donald J. Trump declare a Major Disaster for the following fourteen (14) Florida counties because of the effects of Hurricane Michael: **Bay, Calhoun, Franklin, Gadsden, Gulf, Hamilton, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, and Wakulla.** On October 11, 2018, President Trump granted Governor Scott's request and declared that a Major Disaster existed for those 14 Florida counties due to the emergency conditions resulting from Hurricane Michael.

On October 11, 2018, the Federal Emergency Management Agency (FEMA) issued a Major Disaster Declaration for those 14 Florida counties. As of October 12, 2018, FEMA added two (2) additional Florida counties to the Major Disaster Declaration: **Holmes and Washington.** (FEMA - Florida Hurricane Michael DR-4399)(**Attachment A**)

1. In addition, subsection 213.055(2), F.S., authorizes the Executive Director of the Department of Revenue to carry out the following actions during a declared state of emergency:
 - Extend the due date for tax returns and payments.
 - Waive interest that accrues during the state of emergency on taxes due before and during the emergency period.
2. The Department of Revenue waives the statutory requirements listed below to meet the emergency and ensure fair, consistent, and adequate tax administration.

3. **This Order applies only to the affected area Florida counties designated by FEMA and is for returns, reports, and payments due for the September 2018 and October 2018 reporting periods.**

Taxes and Fees Affected

Electronic Filing

- a.) Electronic payment requirements are extended to December 7, 2018 at 5:00 p.m. (ET)
Subsection 213.755(6), F.S.
- b.) Dealer's credit for collecting sales and use tax shall be granted if required report is filed electronically or by paper by December 7, 2018. Subsection 212.12(1), F.S.

Sales and Use Tax (Includes Discretionary Sales Surtax)

Due dates are extended to December 7, 2018. This includes the third quarter 2018 returns and payments. Subsections 212.11(1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.

Tourist Development Tax

Due dates are extended to December 7, 2018. Subsection 125.0104(3)(g), F.S.

Motor Fuels

- a.) Due date for filing reports from persons purchasing or acquiring fuel in a tank car, truck, or cargo lots and selling the same for delivery in Florida, who are not required by the provisions of part I or part II of Chapter 206 to obtain a license, is extended to December 7, 2018. Subsection 206.08(2), F.S.
- b.) Due date for reports from carriers transporting motor fuel is extended to December 7, 2018. Subsection 206.09(3), F.S.
- c.) Due date for reports from terminal operators of motor fuel is extended to December 7, 2018. Subsection 206.095(1), F.S.
- d.) Due date for filing a refund claim of motor fuel tax is extended to December 7, 2018. Subsection 206.41(5)(c)1., F.S.
- e.) Due date on motor fuel tax is extended to December 7, 2018. Subsections 206.43(1)(a) and 206.44 (1) and (2), F.S.
- f.) Due date on diesel fuel tax is extended to December 7, 2018. Subsections 206.91(1), and (2) and 206.97, F.S.
- g.) Due date for pollutant tax is extended to December 7, 2018. Subsections 206.9931(2) and 206.9915, F.S.
- h.) Due date for aviation tax is extended to December 7, 2018. Section 206.9835, F.S.

Reemployment Tax

Due dates for the third quarter 2018 quarterly reports and due dates for any tax payments due by October 31 are extended to December 7, 2018.
Subsection 443.131(1), F.S.

New Tire Fees (Solid Waste and Surcharge)

Due dates are extended to December 7, 2018. Subsection 403.718(3)(a), F.S.

Rental Car Surcharge (Solid Waste and Surcharge)

Due dates are extended to December 7, 2018. Subsection 212.0606(4), F.S.

Insurance Premium Tax

Due dates for installments of tax are extended to December 7, 2018. Subsection 624.5092(2) and (3), F.S.

Prepaid Wireless E911 Fee

Due dates are extended to December 7, 2018. Subsection 365.172(9)(g)6., F.S.

Motor Vehicle Warranty Fee

Due dates are extended to December 7, 2018. Subsection 681.117, F.S.

Lead-acid Battery Fees (Solid Waste and Surtax)

Due dates are extended to December 7, 2018. Subsection 403.7185(3)(a), F.S.

4. Affected persons with questions regarding this Order may contact Taxpayer Services at (850) 488-6800.
5. Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.
6. If a new Executive Order issued by the Governor or a supplemental order issued by the State Coordinating Officer addresses any issue covered by this Order, the Executive Order or supplemental order supersedes this Order.
7. This Order takes effect immediately, applies to the sixteen (16) affected area Florida counties designated by FEMA in the Major Disaster Declaration and as may be so designated by FEMA after issuance of this Order.
8. This Order expires on December 7, 2018, unless extended, as specified in Section 4 of EO 18-276 as amended by EO 18-277.

To the extent that any subsequent Executive Order extends or rescinds the authority exercised herein, this Order shall be extended or rescinded accordingly.



Leon M. Biegalski
Executive Director
Florida Department of Revenue
Section 213.055(2), F.S.

10/17/2018
Date Approved

The original emergency waiver/exercise of authority document is filed with the Agency Clerk in the Department's Office of the General Counsel.

DECLARED OCTOBER 11, 2018

SUMMARY

STATE: Florida
NUMBER: FEMA-4399-DR
INCIDENT: Hurricane Michael
INCIDENT PERIOD: October 7, 2018, and continuing
DATE REQUESTED BY GOVERNOR: October 10, 2018
FEDERAL COORDINATING OFFICER: Thomas J. McCool
National FCO Program

DESIGNATIONS AND TYPES OF ASSISTANCE:

INDIVIDUAL ASSISTANCE (Assistance to individuals and households):

Bay, Franklin, Gulf, Taylor, and Wakulla Counties.

PUBLIC ASSISTANCE (Assistance for emergency work and the repair or replacement of disaster-damaged facilities):

Bay, Calhoun, Franklin, Gadsden, Gulf, Hamilton, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, and Wakulla Counties for debris removal and emergency protective measures (Categories A and B), including direct federal assistance, under the Public Assistance program at 75 percent federal funding.

HAZARD MITIGATION GRANT PROGRAM (Assistance for actions taken to prevent or reduce long term risk to life and property from natural hazards):

All counties in the State of Florida are eligible to apply for assistance under the Hazard Mitigation Grant Program.

OTHER: Additional designations may be made at a later date if requested by the state and warranted by the results of further damage assessments.

FEMA-4399-DR, Florida Disaster Declaration as of 10/12/2018

