

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER) # 22-003 (Sales and Use Tax and Related Taxes)

WHEREAS, Governor Ron DeSantis issued Executive Order 22-218 (EO 22-218) on September 23, 2022, as amended by Executive Order 22-219 (EO 22-219) on September 24, 2022, in response to Hurricane Ian and declared that a state of emergency exists throughout the state of Florida; and

WHEREAS, on September 28, 2022, Hurricane Ian made landfall as a strong Category 4 storm at the island of Cayo Costa, near Fort Myers and Cape Coral; and

WHEREAS, on September 28, 2022, Governor DeSantis requested that President Biden grant a Major Disaster Declaration in Florida due to the ongoing devastating impacts of Hurricane Ian; and

WHEREAS, on September 29, 2022, President Biden granted the request from Governor DeSantis and the Federal Emergency Management Agency (FEMA) issued a Major Disaster Declaration; and

WHEREAS, the effects of Hurricane Ian have had the most impact on the following counties in Southwest Florida where the hurricane made landfall: Charlotte, Collier, DeSoto, Hardee, Lee, and Sarasota.

WHEREAS, the Governor, in EO 22-218 and EO 22-219, authorizes each State agency to suspend the provisions of any regulatory statute or orders or rules of that agency, if strict compliance with any such statute, order, or rule would in any way prevent, hinder, or delay necessary action in coping with the emergency; and

WHEREAS, section 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.

NOW, THEREFORE, I, JIM ZINGALE, as Executive Director of the Department of Revenue, order the following:

1. The Department of Revenue waives the statutory requirements listed below in this Order to meet the state of emergency and ensure fair, consistent, and adequate tax administration.

2. *This Order applies to the counties of Charlotte, Collier, DeSoto, Hardee, Lee, and Sarasota and is for returns, reports, and payments due for the September 2022 and October 2022 reporting periods or due on or after September 23, 2022, and on or before November 23, 2022.*

Taxes and Fees Affected

Electronic Filing

- a.) Electronic payment requirements are extended to November 22, 2022, and must be initiated no later than 5:00 p.m. (ET) on that day. Section 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 November 23, 2022. Section 212.12(1), F.S.

Sales and Use Tax (Includes Discretionary Sales Surtax)

Due dates are extended to November 23, 2022. This includes the third quarter 2022 returns and payments. Sections 212.11(1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.

Reemployment Tax

Due dates for the third quarter 2022 quarterly reports and due dates for any tax payments due by October 31 are extended to November 23, 2022. Section 443.131(1), F.S.

Communications Services Tax

Due dates are extended to November 23, 2022. This includes the September 2022 quarterly return and payment. Sections 202.26 and 213.055(2)(a), F.S.

Documentary Stamp Tax – Unrecorded Documents

Due dates are extended to November 23, 2022. Sections 201.02(10), 201.08(8), and 201.133(7), F.S.

Governmental Leasehold Intangible Personal Property Tax

Extended due date for the 2022 return is extended to November 23, 2022. Sections 199.042 (2005) and 199.232, F.S.

Gross Receipts Tax on Utility Services

Due dates are extended to November 23, 2022. This includes the 2022 third quarter returns and payments. Section 203.01, F.S.

Insurance Premium Tax

Due dates for installments of tax are extended to November 23, 2022. Sections 624.5092(2) and (3), F.S.

Lead-acid Battery Fees (Solid Waste and Surcharge)

Due dates are extended to November 23, 2022. Section 403.7185(3)(a), F.S.

Motor Fuels Taxes

- 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 November 23, 2022. Subsection 206.08(2), F.S.
- b.) Due date for reports from carriers transporting motor fuel is extended to November 23, 2022. Subsection 206.09(3), F.S.
- c.) Due date for reports from terminal operators of motor fuel is extended to November 23, 2022. Subsection 206.095(1), F.S.
- d.) Due date for filing a refund claim of motor fuel tax is extended to November 23, 2022. Subsection 206.41(5)(c)1., F.S.
- e.) Due date on motor fuel tax is extended to November 23, 2022. Sections 206.43(1)(a) and 206.44(1) and (2), F.S.
- f.) Due date on diesel fuel tax is extended to November 23, 2022. Sections 206.91(1) and (2) and 206.97, F.S.
- g.) Due date for pollutant tax is extended to November 23, 2022. Sections 206.9931(2) and 206.9915, F.S.
- h.) Due date for aviation tax is extended to November 23, 2022. Section 206.9835, F.S.

Motor Vehicle Warranty Fee

Due dates are extended to November 23, 2022. Section 681.117, F.S.

New Tire Fees (Solid Waste and Surcharge)

Due dates are extended to November 23, 2022. Section 403.718(3)(a), F.S.

Prepaid Wireless E911 Fee

Due dates are extended to November 23, 2022. Section 365.172(9)(g)6., F.S.

Rental Car Surcharge (Solid Waste and Surcharge)

Due dates are extended to November 23, 2022. Section 212.0606(4), F.S.

Severance Tax

Due dates are extended to November 23, 2022. Sections 211.075(1) and (3), 211.33(1)(b), and 373.41492(2), F.S.

Tourist Development Tax

Due dates are extended to November 23, 2022. Section 125.0104(3)(g), F.S.

3. Affected persons with questions regarding this Order may contact Taxpayer Services at (850) 488-6800.
4. Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.
5. 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.
6. This Order takes effect immediately and applies to the counties of Charlotte, Collier, DeSoto, Hardee, Lee, and Sarasota.
7. This Order expires on November 23, 2022, unless extended, as specified in Section 4 of EO 22-218 as amended by EO 22-219.

DONE AND ORDERED this 17th day of October, 2022, in Tallahassee, Florida.

STATE OF FLORIDA
DEPARTMENT OF REVENUE


JIM ZINGALE
EXECUTIVE DIRECTOR

CERTIFICATE OF FILING

I HEREBY CERTIFY that the foregoing Order has been filed in the official records of the Department of Revenue, this 17th day of October, 2022.


Maryann Gibson, Deputy Agency Clerk