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DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-24.002	Definitions
12-24.003	Requirements to File or to Pay Taxes by Electronic Means

PURPOSE AND EFFECT: : Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to incorporate the reduced electronic filing threshold and to provide the taxes for which a taxpayer meeting the electronic filing threshold beginning January 1, 2023, will be required to either pay taxes by electronic means or to file tax returns and pay taxes by electronic means.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12-24.002, F.A.C. (Definitions), and to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), incorporate the reduced electronic filing threshold of \$5,000 for those taxes for which a taxpayer is currently required to remit payments by electronic means or to file returns and remit payments by electronic means. The proposed amendments also require taxpayers who meet the electronic filing threshold of \$5,000 beginning January 1, 2023, for documentary stamp tax, insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges, and pollutant taxes to file tax returns and pay taxes by electronic means. In addition, the proposed amendments remove reference to the emergency excise tax and the water treatment upgrade fees that are no longer imposed.

SUMMARY OF STATEMENT OF ESTIMATED
REGULATORY COSTS AND LEGISLATIVE
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within

one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS.

LAW IMPLEMENTED: 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS., section 2, Ch. 2022-151 LOF F.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/6119500614842689805>

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.002 Definitions.

For the purposes of Part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (19) No change

(20) "Tax type" means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

(a) No change

(b) Corporate income/franchise tax ~~and emergency excise tax~~;

(c) through (g) No change

(h) Miami-Dade Lake Belt mitigation fee ~~and water treatment upgrade fees~~;

(i) through (p) No change

(21) through (22) No change

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, XX-XX-XX.

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) Any taxpayer subject to the following taxes, surtaxes, surcharges, and fees who has paid that tax, surtax, surcharge, or fee in the prior state fiscal year in an amount of \$5,000 ~~\$20,000~~ or more must pay the taxes, surtaxes, surcharges, or fees due during the succeeding calendar year by electronic means:

~~(a) Documentary stamp tax (other than remittances subject to Section 213.13, F.S.);~~

~~(a)(b) Fuel taxes reported on Form DR-182 (Florida Air Carrier Fuel Tax Return);~~

~~(c) Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;~~

~~(b)(d) Miami-Dade Lake Belt mitigation fee and water treatment upgrade fees;~~

~~(e) Pollutant taxes imposed under Section 376.75, F.S., and under Chapter 206, Part IV, F.S.;~~

~~(c)(f) Severance taxes and surcharges on gas and sulfur production, oil production, and solid mineral severance.~~

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) Has paid any one of the following taxes, surtaxes, surcharges, or fees in the prior state fiscal year in an amount of \$5,000 ~~\$20,000~~ or more:

1. No change
2. Corporate income/franchise tax ~~and emergency excise tax~~;

3. Documentary stamp tax (other than remittances subject to Section 213.13, F.S.);

~~4.3.~~ Gross receipts tax on natural gas, manufactured gas, or electricity; ~~or~~;

5. Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department.

6. Pollutant taxes imposed under Section 376.75, F.S., and under Chapter 206, Part IV, F.S.;

~~7.4.~~ Sales and use tax, discretionary sales surtaxes, any tourist development tax, tourist impact tax, or convention development tax administered by the Department, rental car surcharge, and solid waste fees in the aggregate amount of \$5,000 ~~\$20,000~~ or more for all business locations.

~~8.5.~~ Prepaid wireless E911 fees in the aggregate amount of \$5,000 ~~\$20,000~~ or more for all business locations.

(b) through (e) No change

(3) No change

(4) The following taxpayers must file tax returns by electronic means:

(a) No change

(b) Any corporation with assets of \$10 million or more and that files at least 250 federal tax returns annually with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid \$5,000 ~~\$20,000~~ or more in corporate income/~~franchise emergency excise~~ tax in the prior fiscal year must file its Florida corporate income/franchise tax return using the Internal Revenue Service e-File program.

(5) Any tax collector, as defined in Rule 12-24.002, F.A.C., who has paid the following taxes, surtaxes, fees, and interest earned in an aggregate amount of \$5,000 ~~\$20,000~~ during the prior state fiscal year, must pay the taxes, surtaxes, fees, and interest earned, and file tax returns for those revenues, due during the succeeding calendar year by electronic means:

(a) through (c) No change

(6) No change

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS., Ch. 2022-151 LOF, History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: July 12, 2022

[REDACTED]