

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
AMENDING RULES 12-24.002 and 12-24.003

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) No change

(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

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