

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) “ACH” or “Automated Clearing House” means a central distribution and settlement point for the electronic clearing of debits and credits between financial institutions rather than the physical movement of paper items.

(2) “ACH credit” means the payment of funds by electronic means by the taxpayer, cleared through the Automated Clearing House for deposit to the State Treasury.

(3) “ACH debit” means the payment of funds by electronic means from the taxpayer’s account which is generated upon the taxpayer’s instruction and cleared through the Automated Clearing House for deposit to the State Treasury.

(4) “Addenda record” means that information required by the Department in an Automated Clearing House credit transfer or wire transfer that is needed to completely identify a taxpayer or provide information concerning a payment, in approved electronic format.

(5) “Associated remittance information” means any payment information required by statute or rules adopted by agencies that administer the programs for which the funds are collected.

(6) “Submission day” means the day on which a taxpayer or reemployment tax agent communicates payment or tax return information to the Data Collection Center.

(7) “Submission period” means:

(a) For the electronic submission of a payment and return together, or just a payment, the specified time interval in each submission day during which an electronic payment or electronically-filed tax return information received by the Data Collection Center is processed for transactions occurring on the next business day, or on a date specified by the taxpayer or reemployment tax agent. Electronic payment and electronically-filed tax return information must be communicated to the Data Collection Center and completed no later than 5:00 p.m. (Eastern Time), on the submission day to clear the Automated Clearing House for deposit in the State Treasury on the next business day.

(b) For the electronic submission of a return only, any business day on or before the due date.

(8) “Data Collection Center” means the Department, or a third party vendor, who, under contract with the Department, collects and processes electronic payments and electronically-filed tax return information from taxpayers or reemployment tax agents.

(9) “Department” means Florida Department of Revenue.

(10) “Due date” means the date on or before which an electronic payment must be received or an electronically-filed tax return must be submitted by a taxpayer or reemployment tax agent under a revenue law of this state.

(11) “Electronic means” includes any one or more of the following methods of transmitting funds, information, or data: electronic data interchange, electronic funds transfer, telephone, Internet, or any other technology designated by the Department.

(12) “e-Services” means all Department programs associated with the payment of taxes and fees, and the filing of tax returns, information reports, and data by electronic means.

(13) “Payment information” means the data which the Department requires of a taxpayer making an electronic payment and which must be communicated to the Data Collection Center.

(14) “Payor” means the taxpayer or an employer, or his or her designee.

(15) “Reemployment tax agent” means a person who submits a payment or an Employer’s Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) on behalf of an employer.

(16) “State fiscal year” means July 1 through June 30.

(17) “Tax collector” means any officer whose duties require or authorize him or her to collect public money, as provided in section 219.01, F.S., and to remit such funds to the Department for distribution, as provided in Section 219.07, F.S.

(18) “Taxpayer” means any person required to pay an amount by electronic means or file a tax return, information report, or data by electronic means. For the purpose of these rules, “person” includes any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit and also includes any political subdivision, municipality, state agency, bureau, or department and includes the plural as well as the singular number. For electronic payment purposes, the term “person” does not include political subdivisions, municipalities, state agencies, bureaus, or departments that remit taxes subject to electronic payment requirements through journal transfer. Solely for the purposes of these rules, a person required to electronically-pay tax or to electronically-file a tax return, information report, or data acting as a collection agent, or dealer for the state will be considered a taxpayer.

(19) "Tax return" shall have the meaning prescribed in paragraph (2)(b) of Section 213.755, F.S.

(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) Communications services tax;
- (b) Corporate income/franchise tax;
- (c) Documentary stamp tax;
- (d) Fuel taxes on motor fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes;
- (e) Gross receipts tax on dry-cleaning;
- (f) Gross receipts tax on natural gas, manufactured gas, or electricity;
- (g) Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;
- (h) Miami-Dade Lake Belt mitigation fee;
- (i) Motor vehicle warranty fees;
- (j) Pollutant taxes;
- (k) Prepaid wireless E911 fee;
- (l) Reemployment tax;
- (m) Rental car surcharge;
- (n) Sales and use tax, discretionary sales surtaxes, and any tourist development tax, tourist impact tax, or convention development tax administered by the Department;
- (o) Severance taxes and surcharges on gas and sulfur production, oil production, and solid mineral severance;
- (p) Solid waste fees, including the new tire fee (waste tire fee) and the new or remanufactured battery fee.

(21) "Treasury" or "State Treasury" means the Treasury of the State of Florida.

(22) "Wire transfer" or "Fedwire" means an instantaneous electronic funds transfer generated by the taxpayer to the State Treasury.

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, 1-1-23.

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 or more must pay the taxes, surtaxes, surcharges, or fees due during the succeeding calendar year by electronic means:

- (a) Fuel taxes reported on Form DR-182 (Florida Air Carrier Fuel Tax Return);
- (b) Miami-Dade Lake Belt mitigation fee;
- (c) 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 or more:

- 1. Communications services tax;
- 2. Corporate income/franchise tax;
- 3. Documentary stamp tax (other than remittances subject to Section 213.13, F.S.);
- 4. Gross receipts tax on natural gas, manufactured gas, or electricity;
- 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. 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 or more for all business locations.

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

(b) Files a consolidated sales and use tax return (Forms DR-15CON and DR-7).

(c) Files a consolidated prepaid wireless E911 fee return.

(d) Files tax returns to report information for tracking movements of petroleum products on Form DR-309631 (Terminal Supplier Fuel Tax Return), Form DR-309632 (Wholesaler/Importer Fuel Tax Return), or Form DR-309635 (Blender/Retailer of Alternative Fuel Tax Return).

(e) Filed an Employer's Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.), including a Correction to Employer's Quarterly or Annual Domestic Report (Form RT-8A, incorporated by reference in Rule 73B-10.037, F.A.C.), for ten (10) or more employees in any calendar quarter during the preceding state fiscal year.

(3) The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

(a) A marketplace provider that is a dealer under Chapter 212, F.S.

(b) A person who is required to collect and remit sales tax on remote sales.

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

(a) Taxpayers who report information for tracking movements of petroleum products are required to file Form DR-309636 (Terminal Operator Information Return), Form DR-309637 (Petroleum Carrier Information Return), and Form DR-309638 (Exporter Fuel Tax Return) by electronic means with the Department.

(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 or more in corporate income/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 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) Interest earned on investment of funds under Section 219.075, F.S.;

(b) Motor vehicle warranty fees; and,

(c) Sales tax and discretionary sales surtaxes.

(6)(a) All taxpayers required to pay taxes or fees and/or file tax returns by electronic means must participate for the entire

calendar year. Taxpayers must continue to participate in subsequent calendar years until such time that the taxpayer no longer meets the electronic filing and reporting requirements of this rule for an entire state fiscal year.

(b) The Department will notify taxpayers who initially meet the requirements to participate on the basis of prior state fiscal year tax payments at their last address of record. Once notified of this requirement, the taxpayer must transmit by electronic means all payments and/or returns for that tax type as provided in this rule.

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. 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, 1-1-23.