

12-24.001 Scope of Rules.

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of Sections 202.30, 206.485, 212.11(4)(f), 213.755, and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering Section 443.163, F.S.

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 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, 5-23-22.

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 \$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.);
- (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;
- (d) Miami-Dade Lake Belt mitigation and water treatment upgrade fees;
- (e) Pollutant taxes imposed under Section 376.75, F.S., and under Chapter 206, Part IV, F.S.;
- (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 \$20,000 or more:

- 1. Communications services tax;
- 2. Corporate income/franchise tax and emergency excise tax;
- 3. Gross receipts tax on natural gas, manufactured gas, or electricity; or,
- 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 \$20,000 or more for all business locations.

5. Prepaid wireless E911 fees in the aggregate amount of \$20,000 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 \$20,000 or more in corporate income/emergency excise tax in the prior fiscal year must file its Florida corporate income 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 \$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) 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.