

12-28.008 Due Date; General Provisions.

(1) Transactions to remit funds electronically must be completed so that the amount due is deposited as collected funds to the State Treasurer's account on or before the remittance due date required by applicable statute or any agency rule.

(a) 5-Day Remittances. Fees imposed under Section 322.20(11)(a), F.S., for providing individual driver history transcripts or other documents, or for assisting in search for an individual's driver history record must be remitted no later than five working days after receipt of the fee, unless a shorter period is required by law. The Clerk must complete the transaction before 5:00 p.m. (Eastern Time), on the fifth working day following the receipt of the fee.

(b) Weekly Remittances. Documentary stamp tax, nonrecurring intangible personal property tax, administrative fees for trustee deeds recorded as provided in Sections 721.855 and 721.856, F.S., collected by the Clerk, and traffic infraction detector penalties imposed under Section 316.0083, F.S., collected by the Local Government must be remitted on a weekly basis. The Clerk must complete the transaction before 5:00 p.m. (Eastern Time), on the sixth working day following the close of the week in which the funds were received, as provided in Section 219.07, F.S.

(c) Monthly Remittances. Court-related fees, services charges, court costs, and fines must be remitted on a monthly basis. The Clerk must complete the transaction before 5:00 p.m. (Eastern Time), on the last working day before the 10th day of the month immediately following the month in which the moneys were collected, as provided in Section 28.245, F.S. If the 10th day of the month falls on a Saturday, a Sunday, a legal holiday as defined in Section 683.01, F.S., or on a legal holiday of the jurisdiction in which the Clerk's financial institution is located, the transaction must be completed on or before 5:00 p.m. (Eastern Time), on the preceding business day.

1. That portion of all court-related fees, service charges, court costs, and fines collected by the Clerk in the previous month that is in excess of one-twelfth of the Clerk's total budget for performance of court-related functions must be remitted on a monthly basis. Additional court-related fees, service charges, court costs, and fines collected by the Clerk that are required to be disbursed to a trust fund or an agency must also be remitted on a monthly basis.

2. When notified by the Florida Clerks of Court Operations Corporation that funds are due to the Department, the funds must be remitted on or before the 10th day of the month following the month in which the Clerk was notified.

3. The Clerk must complete the transaction before 5:00 p.m. (Eastern Time), on the last working day before the 10th day of the month immediately following the month in which the moneys were collected.

(d) Annual Remittance. The cumulative excess of all court-related fees, service charges, court costs, and fines retained by the Clerk, plus any funds received by the Clerk as provided in Section 28.36(4), F.S., that exceed the amount necessary to meet the Clerk's authorized budget amount must be remitted on an annual basis. The Clerk must complete the transaction before 5:00 p.m. (Eastern Time), on the last working day before January 25th of each year, beginning in January 2015. If the 25th day of the month falls on a Saturday, a Sunday, a legal holiday as defined in Section 683.01, F.S., or on a legal holiday of the jurisdiction in which the Clerk's financial institution is located, the transaction must be completed on or before 5:00 p.m. (Eastern Time), on the preceding business day.

(e) Failure to remit the funds as provided in this subsection will constitute late payment.

(2) To assist in complying with all statutory requirements for timely remittance of funds, the Department will annually develop a calendar of remittance dates for use by Clerks and Local Governments. The annual calendar of remittance dates is posted on the Department's website at www.floridarevenue.com/forms and may also be obtained by calling the Department at (850)488-6800. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 213.06(1), 213.13 FS. Law Implemented 28.241(1)(a)1., 28.245, 28.37, 34.041(1)(b), 213.13, 219.07, 316.0083, 322.20(11), 721.8561 FS. History—New 8-19-02, Amended 6-1-09, 6-6-11, 1-20-14, 1-1-24.