

12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) Except as provided in Rule Chapter 12-24, F.A.C., and paragraph (c) below, all taxes imposed by subparagraph 203.01(1)(a)1., F.S., on utility services are due to the Department on or before the 20th day of the month following the date of the sale or transaction. The payment and return must either reach the office of the Department or be postmarked on or before the 20th day of the month for receipts for utility services received in the preceding calendar month for a taxpayer to avoid penalty and interest for late filing. When the 20th day of the month falls on Saturday, a Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely filed if postmarked or delivered to the Department on the next succeeding day that is not a Saturday, a Sunday, or a legal holiday. A tax return is required to be filed on or before the 20th day of each month even when no tax is due. The report is required to be signed by an officer or a representative duly authorized to act by the taxpayer. For this purpose, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the 1986 Internal Revenue Code, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Form DR-133, Gross Receipts Tax Return (January 2023, hereby incorporated by reference, effective 01/23) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-14830>), is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop #3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) When quarterly, semiannual, or annual reporting is authorized by the Department pursuant to Section 203.01(1)(j), F.S., the tax is due on or before the 20th day of the month following the authorized reporting period and becomes delinquent on the next succeeding day that is not a Saturday, a Sunday, or a legal holiday.

(d) Payments and returns for reporting tax must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when:

1. Payment of the tax is required to be made by electronic means;
2. Any return for reporting tax is required to be submitted by electronic means; or
3. No tax is due with a return for reporting tax.

(e)1. For taxes levied pursuant to paragraph (2)(a) of Rule 12B-6.0015, F.A.C., the taxpayer may elect to pay the gross receipts tax on total billings for electricity for each month or on the actual gross receipts for electricity received in that month.

2. When the taxpayer elects to pay gross receipts tax on total billings for electricity, the taxpayer may take a credit for net uncollectibles for which gross receipts tax has been previously paid to the Department. The credit must be reported on the provider’s return in accordance with the timing provisions of Section 215.26(2), F.S.

3. Instead of taking a credit for net uncollectibles, the taxpayer may seek a refund of tax previously paid by filing an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. The application for refund must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

4. Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid. Credits for tax paid must be reported on the taxpayer’s return within 3 years after the date the tax was paid.

(2) Persons who engage in the transportation of natural or manufactured gas must provide the Department with a list of customers to whom transportation services were provided in the prior year. A person may satisfy the customer-reporting requirement by: 1) providing a written list of customers to the Department; or 2) maintaining a publicly-accessible customer list on the person’s website. The person must provide the written list of customers or the Internet address of the publicly-accessible website by January 31 of each year to GTA Miscellaneous Tax Coordinator – Communications Services and Gross Receipts Taxes, Florida Department of Revenue, Mail Stop 1-1400, 5050 W. Tennessee Street, Tallahassee, Florida 32399-0100. Persons who choose to satisfy the customer-reporting requirement by posting a list of customers on a publicly-accessible website must update the list by January 31 of each year. This reporting requirement does not apply to distribution companies. Any person required to furnish such a list may elect to identify only those customers who take direct delivery without purchasing interconnection services from a distribution company.

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS. History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15, 1-11-16, 1-10-17, 1-1-23.