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DEPARTMENT OF REVENUE

RULE NO.: 12ER21-6
RULE TITLE: Requirements to File or to Pay Taxes by Electronic Means.

SUMMARY: Notice of Renewal of Emergency Rule 12ER21-6 amends Rule 12-24.003, F.A.C., by adding marketplace providers and taxpayers required to collect sales tax on remote sales to the list of taxpayers who are required to file returns electronically.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082.

THE FULL TEXT OF THE EMERGENCY RULE IS:
The Department of Revenue hereby provides notice of renewal of Emergency Rule 12ER21-6, Requirements to File or to Pay Taxes by Electronic Means, as adopted on July 1, 2021, and noticed in the Florida Administrative Register on July 6, 2021 (Vol. 47, No. 129, pp. 3050-3051). Section 26, Chapter 2021-2, L.O.F., authorizes the adoption of an emergency rule, provides that the emergency rule is effective for six months after adoption, and allows for renewal of the emergency rule during the pendency of procedures to adopt permanent rules. On September 9, 2021 (Vol. 47, No. 175, pp. 4121-4122), the Department published a Notice of Rule Development for Rule 12-24.003, F.A.C., pursuant to Section 120.54(2), Florida Statutes, which, if adopted, would establish a rule addressing the subject of Emergency Rule 12ER21-6. Therefore, pursuant to the provisions of Section 26, Chapter 2021-2, L.O.F., Emergency Rule 12ER21-6 is renewed.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: January 1, 2022

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