

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION # 17-235-DOR-003

TO:	All Interested Parties
SUBJECT:	General Tax Administration
DATE ISSUED:	September 15, 2017

On September 4, 2017 the Governor of the State of Florida issued Executive Order Number 17-235 in response to the threat of Hurricane Irma. Section 4. of the Executive Order specifically allows government entities to waive or deviate from statutes, rules, ordinances, and orders to cope with the emergency. *This Executive Order took effect on September 4, 2017.*

1. In addition, subsection 213.055(2), F.S., authorizes the Executive Director of the Department of Revenue to carry out the following actions during a declared state of emergency:
 - Extend the due date for tax returns and payments.
 - Waive interest that accrues during the state of emergency on taxes due before and during the emergency period.
2. The Department of Revenue waives the statutory requirements listed below to meet the emergency and ensure fair, consistent, and adequate tax administration.
3. This Order applies only to returns and payments due for the August 2017 reporting period.

Taxes and Fees Affected

Electronic Filing

- a.) Electronic payment requirements are extended to September 28 at 5:00 p.m. Subsection 213.755(6), F.S.
- b.) Dealer's credit for collecting sales and use tax shall be granted if required electronic report is filed by paper by September 29, 2017. Subsection 212.12(1), F.S.

Sales and Use Tax

- a.) Due dates are extended to September 29, 2017. Subsections 212.11(1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.
- b.) Boat and aircraft penalties are suspended until after September 29, 2017. Subsection 212.05(1)(a)2.f.(v), F.S.

Lead-acid Battery Fees (Solid Waste and Surtax)

Due dates are extended to September 29, 2017. Subsection 403.7185(3)(a), F.S.

Miami-Dade Lake Belt Mitigation Fee

Due dates for the Miami-Dade County Lake Belt Mitigation Fee are extended to September 29, 2017. Subsections 373.41492(2), (3), and (4)(a), F.S.

Motor Fuels

- a.) Due date for filing reports from persons purchasing or acquiring fuel in a tank car, truck, or cargo lots and selling the same for delivery in Florida, who are not required by the provisions of part I or part II of Chapter 206 to obtain a license, is extended to September 29, 2017. Subsection 206.08(2), F.S.
- b.) Due date for reports from carriers transporting motor fuel is extended to September 29, 2017. Subsection 206.09(3), F.S.
- c.) Due date for reports from terminal operators of motor fuel is extended to September 29, 2017. Subsection 206.095(1), F.S.
- d.) Due date for filing a refund claim of motor fuel tax is extended to September 29, 2017. Subsection 206.41(5)(c)1., F.S.
- e.) Due date on motor fuel tax is extended to September 29, 2017. Subsections 206.43(1)(a) and 206.44 (1) and (2), F.S.
- f.) Due date on diesel fuel tax is extended to September 29, 2017. Subsections 206.91(1), and (2) and 206.97, F.S.
- g.) Due date for pollutant tax is extended to September 29, 2017. Subsections 206.9931(2) and 206.9915, F.S.
- h.) Due date for aviation tax is extended to September 29, 2017. Section 206.9835, F.S.

New Tire Fees (Solid Waste and Surcharge)

Due dates are extended to September 29, 2017. Subsection 403.718(3)(a), F.S.

Rental Car Surcharge (Solid Waste and Surcharge)

Due dates are extended to September 29, 2017. Subsection 212.0606(4), F.S.

Tourist Development Tax

Due dates are extended to September 29, 2017. Subsection 125.0104(3)(g), F.S.

Prepaid Wireless E911 Fee

Due dates are extended to September 29, 2017.
Subsection 365.172(9)(g)6., F.S.

Motor Vehicle Warranty Fee

Due dates are extended to September 29, 2017.
Subsection 681.117, F.S.

4. Affected persons with questions regarding this Order may contact Taxpayer Services at (800) 352-3671.
5. Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.
6. If a new Executive Order issued by the Governor or a supplemental order issued by the State Coordinating Officer addresses any issue covered by this Order, the Executive Order or supplemental order supersedes this Order.
7. This Order takes effect immediately, applies to all Florida counties, and expires on October 4, 2017, unless extended, as specified in Section 4 of Executive Order Number 17-235. To the extent that any subsequent Executive Order extends or rescinds the authority exercised herein, this Order shall be extended or rescinded accordingly.



Leon M. Biegalski
Executive Director
Florida Department of Revenue
Section 213.055(2), F.S.

9/15/17
Date Approved

The original emergency waiver/exercise of authority document is filed with the Agency Clerk in the Department's Office of the General Counsel.