

By Representatives Ziebarth, Bitner, Posey, Livingston,  
Culp and Wallace

1                           A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.11, F.S.;  
4           authorizing, rather than requiring, taxpayers  
5           who are required to remit taxes by electronic  
6           funds transfer to make returns in a form  
7           initiated through an electronic data  
8           interchange; providing an effective date.

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10   Be It Enacted by the Legislature of the State of Florida:

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12           Section 1. Paragraph (f) of subsection (1) of section  
13   212.11, Florida Statutes, 1996 Supplement, is amended to read:

14           212.11 Tax returns and regulations.--

15           (1)

16           (f)~~1~~. A taxpayer who is required to remit taxes by  
17   electronic funds transfer may elect to ~~shall~~ make a return in  
18   a form that is initiated through an electronic data  
19   interchange. The acceptable method of transfer, the method,  
20   form, and content of the electronic data interchange, giving  
21   due regard to developing uniform standards for formats as  
22   adopted by the American National Standards Institute, the  
23   circumstances under which an electronic data interchange shall  
24   serve as a substitute for the filing of another form of  
25   return, and the means, if any, by which taxpayers will be  
26   provided with acknowledgments, shall be as prescribed by the  
27   department.

28           ~~2. The department may waive the requirement to make a~~  
29   ~~return through an electronic data interchange due to problems~~  
30   ~~arising from the taxpayer's computer capabilities, data~~  
31   ~~systems changes, and taxpayer operating procedures. To obtain~~

1 ~~a waiver, the taxpayer shall demonstrate in writing to the~~  
2 ~~department that such circumstances exist.~~

3 Section 2. This act shall take effect July 1, 1997.

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6 HOUSE SUMMARY

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8 Authorizes, rather than requires, taxpayers who are  
9 required to remit sales taxes by electronic funds  
transfer to make returns in a form initiated through an  
electronic data interchange.

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