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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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