

Amendment No. 0002 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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4		.	

ORIGINAL STAMP BELOW

11 Representative(s) Dockery offered the following:

13 **Amendment (with title amendment)**

14 On page 14, between lines 15 and 16 of the bill

16 insert:

17 Section 1. Section 213.755, Florida Statutes, 1998  
18 Supplement, is amended to read:

19 213.755 Payment of taxes by electronic funds  
20 transfer.--

21 (1) ~~The executive director of the Department of~~  
22 ~~Revenue shall have authority to require~~ A taxpayer may elect  
23 to remit taxes by electronic funds transfer, ~~where the~~  
24 ~~taxpayer, including consolidated filers, is subject to tax and~~  
25 ~~has paid that tax in the prior state fiscal year in an amount~~  
26 ~~of \$50,000 or more.~~

27 (2) As used in any revenue law administered by the  
28 department, the term:

29 (a) "Payment" means any payment or remittance required  
30 to be made or paid within a prescribed period or on or before  
31 a prescribed date under the authority of any provision of a

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1 revenue law which the department has the responsibility for  
2 regulating, controlling, and administering. The term does not  
3 include any remittance unless the amount of the remittance is  
4 actually received by the department.

5 (b) "Return" means any report, claim, statement,  
6 notice, application, affidavit, or other document required to  
7 be filed within a prescribed period or on or before a  
8 prescribed date under the authority of any provision of a  
9 revenue law which the department has the responsibility of  
10 regulating, controlling, and administering.

11 ~~(3) Solely for the purposes of administering this~~  
12 ~~section:~~

13 ~~(a) Taxes levied under parts I and II of chapter 206~~  
14 ~~shall be considered a single tax.~~

15 ~~(b) A person required to remit a tax acting as a~~  
16 ~~collection agent or dealer for the state shall nonetheless be~~  
17 ~~considered the taxpayer.~~

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19

20 ===== T I T L E A M E N D M E N T =====

21 And the title is amended as follows:

22 On page 1, line 24

23

24 and insert:

25 amending s. 213.755, F.S.; relating to the  
26 authority of the Department of Revenue  
27 regarding payment of taxes by electronic fund  
28 transfer

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