

Bill No. CS for SB 2482

Barcode 770262

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

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 04/27/2007 05:33 PM

11 Senator Haridopolos moved the following amendment:

13 **Senate Amendment**

14 On page 69, line 26, through
 15 page 70, line 8, delete those lines

17 and insert: be prescribed by the department. In the case of
 18 any failure to comply with the electronic-filing requirements
 19 of this subsection, a penalty shall be added to the amount of
 20 tax due with such return equal to 5 percent of the amount of
 21 such tax for the first 30 days the return is not filed
 22 electronically, with an additional 5 percent of such tax for
 23 each additional month or fraction thereof, not to exceed \$250
 24 in the aggregate. The department may settle or compromise the
 25 penalty pursuant to s. 213.21. This penalty is in addition to
 26 any other penalty that may be applicable and shall be
 27 assessed, collected, and paid in the same manner as taxes.

28 (3) In addition to its authority under s. 213.755, the
 29 department may adopt rules requiring or allowing taxpayers to
 30 use an electronic-filing system to file returns required by
 31 subsection (2), including any electronic systems developed by

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1 the Internal Revenue Service. Rulemaking authority requiring
2 electronic filing is limited to the federal corporate income
3 tax filing threshold for electronic filing as it exists on
4 January 1, 2007.

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