

1 A bill to be entitled
 2 An act relating to corporate income tax; amending s.
 3 220.33, F.S.; changing the filing date for estimated
 4 tax under certain circumstances; providing for future
 5 repeal; providing for emergency rules; providing an
 6 effective date.

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

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 10 Section 1. Subsection (7) of section 220.33, Florida
 11 Statutes, is renumbered as subsection (8), and a new subsection
 12 (7) is added to that section to read:

13 220.33 Payments of estimated tax.—A taxpayer required to
 14 file a declaration of estimated tax pursuant to s. 220.24 shall
 15 pay such estimated tax as follows:

16 (7) Notwithstanding any administrative rule or
 17 determination of the department that allows estimated payments
 18 otherwise due on a Saturday, Sunday, or legal holiday, to be
 19 paid on the next succeeding day that is not a Saturday, Sunday,
 20 or legal holiday, any estimated tax payment required under this
 21 section that would otherwise be due no later than Sunday, June
 22 30, 2013, shall be paid on or before June 28, 2013. This
 23 subsection is repealed July 1, 2014.

24 Section 2. (1) The executive director of the Department
 25 of Revenue is authorized, and all conditions are deemed met, to
 26 adopt emergency rules under ss. 120.536(1) and 120.54(4),
 27 Florida Statutes, for the purpose of implementing this act.

HB 5701

2012

28 (2) Notwithstanding any other provision of law, the
29 emergency rules shall remain in effect for 6 months after
30 adoption and may be renewed during the pendency of procedures to
31 adopt permanent rules addressing the subject of the emergency
32 rules.

33 Section 3. This act shall take effect upon becoming a law.