



651238

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/16/2015	.	
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The Committee on Finance and Tax (Hukill) recommended the following:

Senate Amendment (with title amendment)

Between lines 102 and 103

insert:

Section 4. Subsection (1) of section 202.27, Florida Statutes, is amended to read:

202.27 Return filing; rules for self-accrual.-

(1) For the purpose of ascertaining the amount of tax payable under this chapter and chapter 203, every dealer shall ~~has the duty to~~ file a return and remit the taxes required to be



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11 collected in any calendar month to the department, on or before
12 the 20th day of the subsequent calendar month, upon forms
13 prepared and furnished by the department or in a format
14 prescribed by it. The department shall, by rule, prescribe the
15 information to be furnished by taxpayers on such returns. For
16 the purpose of determining the taxes required to be remitted
17 under this subsection, a dealer may elect to use an alternative
18 period basis. An alternative period basis is any month-long
19 period, other than a calendar month, which has an end date on or
20 after the 15th day of the calendar month. The election shall be
21 made upon forms prepared and furnished by the department or in a
22 format prescribed by it. A dealer making the election is bound
23 by the election for at least 12 months and shall file a return
24 and remit the taxes required to be collected in each alternative
25 period to the department on or before the 20th day of the
26 subsequent calendar month.

27
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 Delete line 10

31 and insert:

32 services tax; amending s. 202.27, F.S.; authorizing
33 dealers to use a period other than a calendar month
34 for the purpose of determining the communications
35 services taxes to be remitted; amending s. 203.001,
36 F.S.; conforming