



941158

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
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	.	

The Committee on Appropriations (Stargel) recommended the following:

Senate Amendment (with title amendment)

Delete lines 30 - 31

and insert:

Section 2. The amendments made by this act to s. 220.03, Florida Statutes, apply retroactively to January 1, 2017.

Section 3. Paragraph (d) of subsection (2) of section 220.222, Florida Statutes, is amended to read:

220.222 Returns; time and place for filing.-

(2)



11 (d) For taxable years beginning before January 1, 2026, the
12 6-month time period in paragraphs (a) and (b) shall be 7 months
13 for taxpayers with a taxable year ending June 30 ~~and shall be 5~~
14 ~~months for taxpayers with a taxable year ending December 31.~~

15 Section 4. The amendment made by this act to s. 220.222,
16 Florida Statutes, applies retroactively to taxable years
17 beginning on or after January 1, 2016.

18 Section 5. Present subsection (7) of section 220.33,
19 Florida Statutes, is redesignated as subsection (8), and a new
20 subsection (7) is added to that section, to read:

21 220.33 Payments of estimated tax.—A taxpayer required to
22 file a declaration of estimated tax pursuant to s. 220.24 shall
23 pay such estimated tax as follows:

24 (7) Notwithstanding any administrative rule or
25 determination of the department which allows estimated payments
26 otherwise due on a Saturday, Sunday, or legal holiday to be paid
27 on the next succeeding day that is not a Saturday, Sunday, or
28 legal holiday, any estimated tax payment required under this
29 section which would otherwise be due on the last Saturday or
30 Sunday of June shall be paid on or before the last Friday of
31 June.

32 Section 6. This act shall take effect upon becoming a law.

33
34 ===== T I T L E A M E N D M E N T =====

35 And the title is amended as follows:

36 Delete line 5

37 and insert:

38 applicability; amending s. 220.222, F.S.; extending
39 the extension to file a corporate return under certain



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40 circumstances; providing retroactive applicability;
41 amending s. 220.33, F.S.; revising the filing date for
42 estimated tax under certain circumstances; providing
43 an effective date.