



896280

LEGISLATIVE ACTION

Senate	.	House
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Floor: AD/CR	.	Floor: AD
03/14/2022 12:16 PM	.	03/14/2022 12:47 PM
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The Conference Committee on SB 2514 recommended the following:

1 **Senate Conference Committee Amendment (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

6 Section 1. Subsection (1) of section 202.30, Florida
7 Statutes, is amended to read:

8 202.30 Payment of taxes by electronic funds transfer;
9 filing of returns by electronic data interchange.—

10 (1) A dealer of communications services is required to
11 remit taxes by electronic funds transfer, in the manner



12 prescribed by the department, when the amount of tax paid by the
13 dealer under this chapter, chapter 203, or chapter 212 in the
14 previous state fiscal year was greater than or equal to the
15 amount provided in s. 213.755(1) ~~\$20,000 or more.~~

16 Section 2. Subsection (1) of section 213.755, Florida
17 Statutes, is amended to read:

18 213.755 Filing of returns and payment of taxes by
19 electronic means.—

20 (1) The executive director of the Department of Revenue
21 shall have authority to require a taxpayer to file returns and
22 remit payments by electronic means where the taxpayer is subject
23 to tax and has paid that tax in the prior state fiscal year in
24 an amount greater than or equal to \$5,000 ~~of \$20,000 or more.~~

25 Any taxpayer who operates two or more places of business for
26 which returns are required to be filed with the department shall
27 combine the tax payments for all such locations in order to
28 determine whether they are obligated under this section. This
29 subsection does not override additional requirements in any
30 provision of a revenue law which the department has the
31 responsibility for regulating, controlling, and administering.

32 Section 3. This act shall take effect January 1, 2023.
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 everything before the enacting clause
37 and insert:

38 A bill to be entitled
39 An act relating to electronic filing of taxes;
40 amending s. 202.30, F.S.; conforming a provision to



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41 changes made by the act; amending s. 213.755, F.S.;

42 reducing the threshold at which the executive director

43 of the Department of Revenue may require a taxpayer to

44 electronically file returns and remit payments;

45 providing an effective date.