

20222514er

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2 An act relating to electronic filing of taxes;
3 amending s. 202.30, F.S.; conforming a provision to
4 changes made by the act; amending s. 213.755, F.S.;
5 reducing the threshold at which the executive director
6 of the Department of Revenue may require a taxpayer to
7 electronically file returns and remit payments;
8 providing an effective date.
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10 Be It Enacted by the Legislature of the State of Florida:
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12 Section 1. Subsection (1) of section 202.30, Florida
13 Statutes, is amended to read:

14 202.30 Payment of taxes by electronic funds transfer;
15 filing of returns by electronic data interchange.—

16 (1) A dealer of communications services is required to
17 remit taxes by electronic funds transfer, in the manner
18 prescribed by the department, when the amount of tax paid by the
19 dealer under this chapter, chapter 203, or chapter 212 in the
20 previous state fiscal year was greater than or equal to the
21 amount provided in s. 213.755(1) ~~\$20,000 or more.~~

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

24 213.755 Filing of returns and payment of taxes by
25 electronic means.—

26 (1) The executive director of the Department of Revenue
27 shall have authority to require a taxpayer to file returns and
28 remit payments by electronic means where the taxpayer is subject
29 to tax and has paid that tax in the prior state fiscal year in

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30 an amount greater than or equal to \$5,000 ~~of \$20,000 or more~~.
31 Any taxpayer who operates two or more places of business for
32 which returns are required to be filed with the department shall
33 combine the tax payments for all such locations in order to
34 determine whether they are obligated under this section. This
35 subsection does not override additional requirements in any
36 provision of a revenue law which the department has the
37 responsibility for regulating, controlling, and administering.
38 Section 3. This act shall take effect January 1, 2023.