

By Senator Gruters

22-00616-24

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1                                   A bill to be entitled  
 2           An act relating to tax-filing extensions; amending ss.  
 3           212.11 and 220.222, F.S.; authorizing an automatic  
 4           extension for filing returns and remitting taxes on  
 5           sales, use, and other transactions and for filing  
 6           state income tax returns, respectively, when specified  
 7           states of emergency are declared; making technical  
 8           changes; providing an effective date.

9  
 10 Be It Enacted by the Legislature of the State of Florida:

11  
 12           Section 1. Paragraph (b) of subsection (1) and paragraph  
 13           (b) of subsection (4) of section 212.11, Florida Statutes, are  
 14           amended to read:

15           212.11 Tax returns and regulations.—

16           (1)

17           (b) For the purpose of ascertaining the amount of tax  
 18           payable under this chapter, it is ~~shall be~~ the duty of all  
 19           dealers to file a return and remit the tax, on or before the  
 20           20th day of the month, to the department, upon forms prepared  
 21           and furnished by it or in a format prescribed by it. Such return  
 22           must show the rentals, admissions, gross sales, or purchases, as  
 23           the case may be, arising from all leases, rentals, admissions,  
 24           sales, or purchases taxable under this chapter during the  
 25           preceding calendar month. Notwithstanding this paragraph, when a  
 26           state of emergency is declared pursuant to s. 252.36 within 5  
 27           business days before the 20th day of the month, a dealer located  
 28           in a county to which such emergency declaration applies is  
 29           granted an automatic 10-day extension from the due date for

22-00616-24

20241770\_\_

30 filing a return and remitting the tax.

31 (4)

32 (b) The amount of any estimated tax is ~~shall be~~ due and,  
33 ~~payable,~~ and must be remitted by electronic funds transfer by  
34 the 20th day of the month for which it is estimated. The  
35 difference between the amount of estimated tax paid and the  
36 actual amount of tax due under this chapter for such month is  
37 ~~shall be~~ due and payable by the first day of the following month  
38 and must be remitted by electronic funds transfer by the 20th  
39 day thereof. Notwithstanding this paragraph, when a state of  
40 emergency is declared pursuant to s. 252.36 within 5 business  
41 days before the 20th day of the month, a dealer located in a  
42 county to which such emergency declaration applies is granted an  
43 automatic 10-day extension from the due date for filing a return  
44 and remitting the tax.

45 Section 2. Present paragraphs (c) and (d) of subsection (2)  
46 of section 220.222, Florida Statutes, are redesignated as  
47 paragraphs (d) and (e), respectively, and paragraph (c) is added  
48 to that subsection, to read:

49 220.222 Returns; time and place for filing.—

50 (2)

51 (c) When a taxpayer has been granted an extension or  
52 extensions of time within which to file its federal income tax  
53 return for any taxable year due to a federally declared  
54 disaster, and if the requirements of s. 220.32 are met, the  
55 department shall automatically extend the due date of the return  
56 required under this code until the 15th day after the due date,  
57 including any extensions provided for such federally declared  
58 disaster.

22-00616-24

20241770\_\_

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Section 3. This act shall take effect July 1, 2024.