

By Senator Osgood

32-01469-25

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1                                   A bill to be entitled  
2           An act relating to the timely filing of tax returns;  
3           amending s. 202.26, F.S.; requiring that certain rules  
4           allow a tax return to be timely filed if it meets  
5           specified requirements; providing an effective date.  
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7 Be It Enacted by the Legislature of the State of Florida:  
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9           Section 1. Paragraph (a) of subsection (3) of section  
10          202.26, Florida Statutes, is amended to read:

11           202.26 Department powers.—

12           (3) To administer the tax imposed by this chapter, the  
13          department may adopt rules relating to:

14           (a) The filing of returns and remittance of tax, including  
15          provisions concerning electronic funds transfer and electronic  
16          data interchange. Such rules must allow a taxpayer's return to  
17          be timely if it is filed on or before 11:59 p.m. on the due  
18          date.

19           Section 2. This act shall take effect July 1, 2025.