

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.