

CHAPTER 2022-151

Senate Bill No. 2514

An act relating to electronic filing of taxes; amending s. 202.30, F.S.; conforming a provision to changes made by the act; amending s. 213.755, F.S.; reducing the threshold at which the executive director of the Department of Revenue may require a taxpayer to electronically file returns and remit payments; providing an effective date.

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

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

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

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

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

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

(1) The executive director of the Department of Revenue shall have authority to require a taxpayer to file returns and remit payments by electronic means where the taxpayer is subject to tax and has paid that tax in the prior state fiscal year in an amount greater than or equal to \$5,000 ~~of \$20,000 or more~~. Any taxpayer who operates two or more places of business for which returns are required to be filed with the department shall combine the tax payments for all such locations in order to determine whether they are obligated under this section. This subsection does not override additional requirements in any provision of a revenue law which the department has the responsibility for regulating, controlling, and administering.

Section 3. This act shall take effect January 1, 2023.

Approved by the Governor June 2, 2022.

Filed in Office Secretary of State June 2, 2022.