

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY
ELECTRONIC MEANS; TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
AMENDING RULES 12-24.002, 12-24.003 AND 12-24.011

12-24.002 Definitions. For the purposes of Part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (19) No change.

(20) "Tax type" means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers will be required to pay amounts due ~~or and/or~~ submit tax returns, information reports, or data by electronic means are as follows:

(a) through (c) No change.

(d) Fuel taxes on motor fuel, diesel fuel, ~~aviation fuel~~, and alternative fuel, including local option taxes;

(e) through (j) No change.

(k) Prepaid wireless ~~E911~~ fee;

(l) through (p) No change.

(21) through (22) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS., s. 37, Ch. 2025-208 LOF. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, 1-1-23,_____.

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) Any taxpayer subject to the following taxes, surtaxes, surcharges, and fees who has paid that tax, surtax, surcharge, or fee in the prior state fiscal year in an amount of \$5,000 or more must pay the taxes, surtaxes,

surcharges, or fees due during the succeeding calendar year by electronic means:

~~(a) Fuel taxes reported on Form DR-182 (Florida Air Carrier Fuel Tax Return, incorporated by reference in Rule 12B-5.150, F.A.C.);~~

~~(b) through (c) renumbered (a) through (b) No change.~~

~~(2)(a) No change.~~

~~1. through 7. No chnge.~~

~~8. Prepaid wireless E911 fees in the aggregate amount of \$5,000 or more for all business locations.~~

~~(b) Files a consolidated sales and use tax return (Forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.);~~

~~(c) Files a consolidated prepaid wireless E911 fee return.~~

~~(d) Files tax returns to report information for tracking movements of petroleum products on Form DR-309631 (Terminal Supplier Fuel Tax Return), Form DR-309632 (Wholesaler/Importer Fuel Tax Return), or Form DR-309635 (Blender/Retailer of Alternative Fuel Tax Return). Forms DR-309631, DR-309632, and DR-309635 are incorporated by reference in Rule 12B-5.150, F.A.C.~~

~~(b)(e) No change.~~

(3) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means when the taxpayer:

(a) Files a consolidated sales and use tax return (forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) Files a consolidated prepaid wireless fee return.

~~(4)(3) No change.~~

(5)(a) Any licensed fuel dealer required to ~~Taxpayers who~~ report information used by the Department to track the movement of fuel for tracking movements of petroleum products within Florida must pay taxes and file information and tax returns by electronic means as provided in Rule 12B-5.600, F.A.C. are required to file Form DR-309636 (Terminal Operator Information Return), Form DR-309637 (Petroleum Carrier Information Return), and Form DR-309638 (Exporter Fuel Tax Return) by electronic means with the Department. Forms DR-309636, DR-309637, and DR-309638 are incorporated by reference in Rule 12B-5.150, F.A.C.

~~(6)(b)~~ Any corporation with assets of \$10 million or more and that files at least 250 federal tax returns annually

with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid \$5,000 or more in corporate income/~~emergency~~ excise tax in the prior state fiscal year must file its Florida corporate income/franchise tax return using the Internal Revenue Service e-File program.

~~(7)(5)~~ No Change.

~~(8)(6)~~(a) All taxpayers required to pay taxes or fees or to ~~and/or~~ file tax returns by electronic means must participate for the entire calendar year. Taxpayers must continue to participate in subsequent calendar years until such time that the taxpayer no longer meets the electronic filing and reporting requirements of this rule for an entire state fiscal year.

(b) The Department will notify taxpayers who initially meet the requirements to participate ~~on the basis of prior state fiscal year tax payments~~ at their last address of record. Once notified of this requirement, the taxpayer must transmit by electronic means all payments and ~~and/or~~ returns for that tax type as provided in this rule.

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Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20, 5-23-22, 1-1-23, _____.

12-24.011 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department's eServices and are hereby incorporated by reference in this rule.

(b) Copies of the forms may be obtained, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center or,~~ 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, (800)955-8770 (Voice) and (800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-600	Enrollment and Authorization for <u>eServices</u> e-Services (R. 01/15)	<u>05/13</u>

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-__05070)	
(3) through (5) No change.		

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Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law

Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—

New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17, 1-1-24, _____.