

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER) # 24-003 (Sales and Use Tax and Related Taxes)

WHEREAS, on October 2, 2024, I issued Department of Revenue Order # 24-002 (Sales and Use Tax and Related Taxes), extending certain filing due dates for Florida businesses located in specific counties impacted by Hurricane Helene; and

WHEREAS, Governor Ron DeSantis issued Executive Order 24-214 (EO 24-214) on October 5, 2024, as amended by Executive Order 24-215 (EO 24-215) on October 6, 2024, ahead of Hurricane Milton and declared that a state of emergency exists for 51 counties in the state of Florida; and

WHEREAS, on October 9, 2024, Hurricane Milton made landfall as an extremely dangerous Category 3 hurricane with maximum sustained winds of 120 mph near Siesta Key, Florida (Sarasota County); and

WHEREAS, on October 10, 2024, Governor DeSantis requested that President Biden grant a Major Disaster Declaration in Florida due to the ongoing devastating impacts of Hurricane Milton; and

WHEREAS, on October 11, 2024, President Biden granted the request from Governor DeSantis and the Federal Emergency Management Agency (FEMA) issued a Major Disaster Declaration; and

WHEREAS, Hurricane Milton compounded damage and disruption caused by Hurricane Helene in several counties, greatly impacting recovery and rebuilding efforts from Hurricane Helene, resulting in loss of lives, evacuation of families from their homes, widespread destruction and damage to homes and businesses, significant disruption in utilities and telecommunications, significant tornado damage across the state, and substantial physical damage to roads, highways, bridges, and other infrastructure; and

WHEREAS, Hurricane Milton also had a uniquely significant and continuing impact on Collier, Glades, Highlands, Indian River, Manatee, Orange, Pasco, Pinellas, Polk, Sarasota, and St. Lucie Counties; and

WHEREAS, the Governor, in EO 24-214 and EO 24-215, authorizes each State agency to suspend the provisions of any regulatory statute or orders or rules of that agency, if strict compliance with any such statute, order, or rule would in any way prevent, hinder, or delay necessary action in coping with the emergency; and

WHEREAS, section 213.055(2), F.S., authorizes the Executive Director of the Department of Revenue to carry out the following actions during a declared state of emergency:

- Extend the due date for tax returns and payments.
- Waive interest that accrues during the state of emergency on taxes due before and during the emergency period.

NOW, THEREFORE, I, JIM ZINGALE, as Executive Director of the Department of Revenue, order the following:

1. The Department of Revenue waives the statutory requirements listed below in this Order to meet the state of emergency and ensure fair, consistent, and adequate tax administration.
2. **Department of Revenue Order # 24-002 is amended to apply to the counties of Charlotte, Citrus, Collier, Dixie, Franklin, Glades, Hernando, Highlands, Hillsborough, Indian River, Jefferson, Lafayette, Lee, Levy, Madison, Manatee, Orange, Pasco, Pinellas, Polk, Sarasota, St. Lucie, Taylor, and Wakulla and is for returns, reports, and payments due for the September 2024 and October 2024 reporting periods or due between September 23, 2024 and November 22, 2024.**

Taxes and Fees Affected	
Electronic Filing	
a.)	Electronic payment requirements are extended to November 21, 2024, and must be initiated no later than 5:00 p.m. (ET) on that day. Subsection 213.755(6), F.S.
b.)	Dealer's credit for collecting sales and use tax shall be granted if required report is filed electronically or by paper by November 22, 2024. Subsection 212.12(1), F.S.
Sales and Use Tax (Includes Discretionary Sales Surtax)	
Due dates are extended to November 22, 2024. This includes the third quarter 2024 returns and payments. Subsections 212.11(1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.	
Reemployment Tax	
Due dates for the third quarter 2024 quarterly reports and due dates for any tax payments due by October 31 are extended to November 22, 2024. Subsection 443.131(1), F.S.	
Communications Services Tax	
Due dates are extended to November 22, 2024. This includes the September 2024 quarterly return and payment. Sections 202.26 and 213.055(2)(a), F.S.	
Documentary Stamp Tax – Unrecorded Documents	
Due dates are extended to November 22, 2024. Subsections 201.02(10), 201.08(8), and 201.133(7), F.S.	

Governmental Leasehold Intangible Personal Property Tax

Extended due date for the 2024 return is extended to November 22, 2024. Sections 199.042 (2005) and 199.232, F.S.

Gross Receipts Tax on Utility Services

Due dates are extended to November 22, 2024. This includes the 2024 third quarter returns and payments. Section 203.01, F.S.

Insurance Premium Tax

Due dates for installments of tax are extended to November 22, 2024. Subsections 624.5092(2) and (3), F.S.

Lead-acid Battery Fees (Solid Waste and Surtax)

Due dates are extended to November 22, 2024. Subsection 403.7185(3)(a), F.S.

Motor Fuels Taxes

- a.) Due date for filing reports from persons purchasing or acquiring fuel in a tank car, truck, or cargo lots and selling the same for delivery in Florida, who are not required by the provisions of part I or part II of Chapter 206 to obtain a license, is extended to November 22, 2024. Subsection 206.08(2), F.S.
- b.) Due date for reports from carriers transporting motor fuel is extended to November 22, 2024. Subsection 206.09(3), F.S.
- c.) Due date for reports from terminal operators of motor fuel is extended to November 22, 2024. Subsection 206.095(1), F.S.
- d.) Due date for filing a refund claim of motor fuel tax is extended to November 22, 2024. Subsection 206.41(5)(c)1., F.S.
- e.) Due date on motor fuel tax is extended to November 22, 2024. Subsections 206.43(1)(a) and 206.44(1) and (2), F.S.
- f.) Due date on diesel fuel tax is extended to November 22, 2024. Subsections 206.91(1) and (2) and 206.97, F.S.
- g.) Due date for pollutant tax is extended to November 22, 2024. Subsections 206.9931(2) and 206.9915, F.S.
- h.) Due date for aviation tax is extended to November 22, 2024. Section 206.9835, F.S.

Motor Vehicle Warranty Fee

Due dates are extended to November 22, 2024. Section 681.117, F.S.

New Tire Fees (Solid Waste and Surcharge)

Due dates are extended to November 22, 2024. Subsection 403.718(3)(a), F.S.

Prepaid Wireless Fee

Due dates are extended to November 22, 2024. Subsection 365.172(9)(g)6., F.S.

Rental Car Surcharge (Solid Waste and Surcharge)

Due dates are extended to November 22, 2024. Section 212.0606, F.S.

Severance Tax

Due dates are extended to November 22, 2024. Subsections 211.075(1) and (3), 211.33(1)(b), and 373.41492(2), F.S.

Tourist Development Tax

Due dates are extended to November 22, 2024. Subsection 125.0104(3)(g), F.S.

3. Except as amended herein, Department of Revenue Order # 24-002 is ratified and reaffirmed.
4. Affected persons with questions regarding this Order may contact Taxpayer Services at (850) 488-6800.
5. Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.
6. If a new Executive Order issued by the Governor or a supplemental order issued by the State Coordinating Officer addresses any issue covered by this Order, the Executive Order or supplemental order supersedes this Order.
7. This Order takes effect immediately and applies to the affected Florida counties designated above in this Order.
8. This Order expires on November 22, 2024, unless extended, as specified in Section 4 of EO 24-214 as amended by EO 24-215.

DONE AND ORDERED this 17th day of October, 2024, in Tallahassee, Florida.


STATE OF FLORIDA
DEPARTMENT OF REVENUE



JIM ZINGALE
EXECUTIVE DIRECTOR

CERTIFICATE OF FILING

I HEREBY CERTIFY that the foregoing Order has been filed in the official records of the Department of Revenue, this 12th day of October, 2024.



Mark S. Hamilton, General Counsel