STATE OF FLORIDA

DEPARTMENT OF REVENUE
OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER) # 20-52-DOR-002 (Sales and Use Tax and Related Taxes)

WHEREAS, on March 9, 2020, the Governor of the State of Florida, Ron DeSantis, issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52 authorizes each State agency to suspend any regulatory statute, including the authority to suspend statute and rule, if strict compliance would prevent, hinder or delay necessary action in coping with the emergency; and

WHEREAS, on March 13, 2020, President Donald J. Trump declared the COVID -19 outbreak constituted a national emergency beginning March 1, 2020; and

WHEREAS, on March 16, 2020, President Donald J. Trump and the Centers for Disease Control and Prevention (CDC) issued the "15 Days to Slow the Spread" guidance advising individuals to adopt far-reaching social distancing measures, such as working from home and avoiding gatherings of more than 10 people; and

WHEREAS, on March 16, 2020, Governor Ron DeSantis, directed the Florida Department of Revenue to provide flexibility on the deadlines of taxes due such as Sales and Use Tax (SUT) to assist businesses that are adversely affected from the COVID-19 mitigation measures; and

WHEREAS, on March 17, 2020, Governor Ron DeSantis, issued Executive Order 20-68 restricting bars, pubs, and nightclubs from selling alcohol and ordered every restaurant to limit its occupancy to 50% of its current building occupancy and abide by the CDC's "social distancing" guidelines; and

WHEREAS, on March 20, 2020, Governor Ron DeSantis, issued Executive Order 20-71 directing all restaurants and food establishments licensed under Chapter 500 and 509, F.S., with the State of Florida to suspend on-premises food consumption for customers, and ordering the closure of gymnasiums and fitness centers within the State of Florida; 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, authorize the following:

1. **FEBRUARY 2020 REPORTING PERIOD**
(Taxes collected in February and due on or before March 20, 2020)

The Department will waive the imposition of penalty and accrual of interest for those taxpayers who collected any of the following taxes in February 2020, but were unable to meet the due date, if the taxes are reported and remitted by March 31, 2020.

1) Sales and Use Tax (includes Discretionary Sales Surtax).
[Sections 212.11(1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.]

2) Tourist Development Tax (for counties administered by the Department).
[Section 125.0104(3)(g), F.S.]

3) New Tire Fees (Solid Waste and Surcharge Return).
[Sections 403.718(1) and 403.718(3)(a), F.S.]

4) Rental Car Surcharge (Solid Waste and Surcharge Return).
[Section 212.0606(4), F.S.]

5) Prepaid Wireless E-911 Fee.
[Section 365.172(9)(g)6., F.S.]

6) Lead Acid Battery Fees (Solid Waste and Surcharge Return).
[Section 403.7185(3)(a), F.S.]

7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return).
[Section 376.70, F.S.]

2. **MARCH 2020 REPORTING PERIOD**
(Taxes collected in March and due on or before April 20, 2020)

A. **Taxpayers not adversely** affected by the COVID-19 outbreak are required to continue to file and remit on or before April 20, 2020.

B. **For taxpayers adversely affected** (as defined in paragraph 2.C. below) by the COVID-19 outbreak, the Department will extend the due date to April 30, 2020, for any of the following taxes collected in March.

1) Sales and Use Tax (includes Discretionary Sales Surtax).
[Sections 212.11(1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.]

2) Tourist Development Tax (for counties administered by the Department).
[Section 125.0104(3)(g), F.S.]

3) New Tire Fees (Solid Waste and Surcharge Return).
[Sections 403.718(1) and 403.718(3)(a), F.S.]

4) Rental Car Surcharge (Solid Waste and Surcharge Return).
[Section 212.0606(4), F.S.]

5) Prepaid Wireless E-911 Fee.
[Section 365.172(9)(g)6., F.S.]

6) Lead Acid Battery Fees (Solid Waste and Surcharge Return).
[Section 403.7185(3)(a), F.S.]

7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return).
[Section 376.70, F.S.]

C. ***Adversely affected*** is defined as:

1) The business closed in March 2020 in compliance with a state or local government order issued in response to the COVID-19 outbreak and following the closure had no taxable transactions for the taxes listed in paragraph 2.B. above; or
2) The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or
3) The business was established after March 2019; or
4) The business is registered with the Department to file quarterly.

D. Taxpayers who fall within the definition of adversely affected but who are able to file and pay timely are encouraged to do so.

3. **CONTACT INFORMATION**: Affected persons with questions regarding this Order may contact the Department by email at COVID19TAXHELP@floridarevenue.com, or by telephone at (850) 488-6800.

4. Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.

5. 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.

6. This Order takes effect immediately, applies to the State of Florida, is specific to the months set forth herein and without precedence for any future months, and shall expire on the earlier of the expiration or rescission of EO 20-52, or 11:59 PM on May 8, 2020, unless extended by me. Future actions, if any, will take into consideration the requirement for a balanced state budget.

Jim Zingale
Executive Director
Florida Department of Revenue

3/26/20
Date Approved

The original emergency waiver/exercise of authority document is filed with the Agency Clerk in the Department's Office of the General Counsel.