

Notice of Development of Rulemaking

DEPARTMENT OF REVENUE

RULE NOS.:RULE TITLES:

12-24.001 Scope of Rules

12-24.002 Definitions

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

12-24.004 Enrollment

12-24.010 General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements

PURPOSE AND EFFECT: Section 27, Chapter 2020-10, Laws of Florida, amended section 443.163, F.S., repealing the requirement for reemployment tax agents who prepared and reported for 100 or more employees in any quarter during the preceding state fiscal year to file the Employer's Quarterly Report (Form RT-6) by electronic means. This law also requires those employers required to file the Employer's Quarterly Report (Form RT-6) by electronic means must file corrections to those reports by electronic means. The purpose of the proposed amendments is to update the rule to reflect these statutory changes.

SUBJECT AREA TO BE ADDRESSED: Updates to electronic filing requirements related to reemployment tax.

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: 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163, FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at www.floridarevenue.com/rules.