

**GROSS RECEIPTS TAX FOR UTILITY SERVICES  
CHANGE IN DUE DATE  
FOR TAX RETURNS AND PAYMENTS**

**Effective July 1, 2007**, gross receipts tax returns (DR-133) must be filed and tax payments must be sent by the 20th day of each month for taxes collected in the preceding month. Prior to this change in the law, gross receipts tax returns and tax payments were required to be reported and remitted by the last day of each month. If the 20th day of the month falls on a Saturday, Sunday or federal or state holiday, tax returns are not considered late if postmarked on the first business day following the 20th. For your convenience revised due dates for calendar year 2007 are listed below:

<u>2007 Tax Collection Period</u>	<u>Date tax return must be postmarked</u>
July	August 20, 2007
August	September 20, 2007
September	October 22, 2007
October	November 20, 2007
November	December 20, 2007
December	January 22, 2008

The first gross receipts tax return impacted by the change in filing requirements will be your July 2007 tax return, which must be postmarked no later than **August 20, 2007**.

Taxpayers who electronically pay and file tax returns: The electronic date stamp on your July 2007 tax return must be on or before 5 p.m., ET, on **Monday, August 20, 2007**. Banking policy requires one business day to process an electronic payment; therefore, your electronic payment (or electronic return which includes an electronic payment) must be initiated no later than 5 p.m., ET, on **Friday, August 17, 2007**. Please refer to the enclosed Florida e-Services Program Calendar of Due Dates for 2007 (DR-659) for the dates electronic payments (or returns submitted with electronic payments) must be initiated.

The Department offers a free and secure Internet site to file and pay gross receipts tax. If you are not currently enrolled to file and pay gross receipts tax electronically and wish to do so, go to the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and click on "file and pay taxes and fees." If you are presently enrolled only to pay electronically, you may enter your current user ID and passcode to update your profile to include electronic filing.

If you do not correctly pay tax and submit tax returns as required by law, Florida law authorizes the Department to impose penalty and interest.

For your convenience, this Taxpayer Information Publication will be posted on the Department of Revenue's Internet site. Look under the "Tax Law Library Categories" section of the Department's "Research Law" page ([www.myflorida.com/dor/law](http://www.myflorida.com/dor/law)) and click on "Gross Receipts Tax."

**References:** Section 203.01(1)(c)1. and Ch. 2007-60, Laws of Florida.

#### **FOR MORE INFORMATION**

**This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.**

**For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.**

**Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.**

**For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.**