

# STATE OF FLORIDA

## DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR EMERGENCY ORDER NO. 19-002

### **EMERGENCY ORDER IMPLEMENTING PROVISIONS OF EXECUTIVE ORDER NUMBER 19-190 (RE: HURRICANE DORIAN)**

On August 28, 2019, Governor Ron DeSantis issued Executive Order Number 19-189 (EO 19-189) in response to the National Hurricane Center reporting that Tropical Storm Dorian had strengthened into a Category 1 Hurricane as it approached Puerto Rico and declared a state of emergency for 26 counties in Florida including: Baker, Bradford, Brevard, Broward, Clay, Duval, Flagler, Glades, Hendry, Highlands, Indian River, Lake, Martin, Miami-Dade, Monroe, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Union. Section 4 of EO 19-189 specifically allows State agencies to suspend the application of the statutes, rules, ordinances, and orders they administer in order to cope with the emergency. EO 19-189 expires sixty days from August 28, 2019<sup>1</sup>, unless extended.

On August 29, 2019, Governor DeSantis issued Executive Order Number 19-190 (EO-190) in response to Hurricane Dorian strengthening in intensity and amended EO 19-189 to include all 67 counties in Florida. Except as amended therein, the provisions in EO 19-189 were ratified and reaffirmed by EO 19-190. Additionally, Governor DeSantis requested that President Donald J. Trump declare a pre-landfall disaster for all 67 counties in Florida in preparation for the threat posed by Hurricane Dorian.

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<sup>1</sup> EO 19-189 was executed by Governor Ron DeSantis on August 28, 2019. Sixty days from August 28, 2019, is Sunday, October 27, 2019.

On August 30, 2019, President Trump approved Governor DeSantis' request to declare an emergency in the State of Florida due to the threat of dangerous conditions resulting from Hurricane Dorian.

On September 1, 2019, Hurricane Dorian was upgraded to a Category 5 hurricane on the Saffir-Simpson Hurricane Wind Scale with maximum sustained winds of 180 miles per hour and was located approximately 175 miles east of West Palm Beach, Florida.

On September 3, 2019, Hurricane Dorian was a Category 3 hurricane with maximum sustained winds of 120 mph. Storm forecast models predicted Hurricane Dorian to remain a dangerous storm and continue to move to the north closely along the eastern coastline of Florida posing a severe emergency threat.

Pursuant to the authority provided in EO 19-190, the Executive Director of the Florida Department of Revenue (Department) hereby makes the following findings:

1. As of 2 p.m. (EST) on September 4, 2019, Hurricane Dorian was located approximately 115 miles east of Jacksonville, Florida. Hurricane Dorian continued to track to the north-northwest along the eastern coastline of Florida as a Category 2 hurricane with maximum sustained winds of 105 mph creating a severe emergency threat to Florida. Storm surge warnings continued to be in effect for areas north of Port Canaveral, Florida to the North Carolina/Virginia border.

2. Mandatory evacuations were issued during Hurricane Dorian for coastal areas of Brevard, Duval, Flagler, Indian River, Martin, Nassau, Palm Beach, St. Johns, St. Lucie, and Volusia counties. Additional voluntary evacuations were issued in Glades, Hendry, Highlands, Osceola, and Okeechobee counties. In furtherance of promoting

safety, Governor DeSantis has advised everyone in this state to comply with mandatory evacuations issued due to Hurricane Dorian.

4. The emergency preparations for, and response to, Hurricane Dorian may impede taxpayers' ability to submit to the Department information required under section 220.27, Florida Statutes, on or before September 3, 2019. The emergency conditions created by Hurricane Dorian resulted in reasonable cause for noncompliance by taxpayers by the September 3, 2019, date.

**THEREFORE**, the Department will consider submissions of additional required information made on or before October 27, 2019, timely and will automatically waive any penalty under section 220.27(1)(e), Florida Statutes, that would otherwise be due. Further, the Department will continue to exercise its authority under section 220.27(1)(e), Florida Statutes, to settle or compromise penalty for submissions received after October 27, 2019.

**DONE AND ORDERED** this 5th day of September, 2019, 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 5th day of September, 2019.



Sarah Wachman Chisenhall, Agency Clerk