

Florida TaxWatch

Tax Deadline Extensions by the Department of Revenue

March 26, 2020

Today, DOR Executive Director Jim Zingale issued two emergency waiver orders.

20-52-DOR-002 (Sales and Use Tax and Related Taxes)

Penalties and interest will be waived for those taxpayers that were unable to meet the March 20 deadline if they file and remit by March 31.

For taxpayers “adversely affected” by COVID-19, the April 20 deadline is extended to April 30. Those not adversely affect must still file and remit by April 20.

This is for the sales and use tax (including local surtaxes), tourist development tax, new tire fee, rental car surcharge, prepaid wireless E-911 fee, led acid battery fee, and the dry-cleaning gross receipts.

“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 2.8. 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.

20-52-DOR-01 (Property Tax Oversight)

The date for citizens and businesses to pay property taxes in all Florida Counties is extended from March 31 to April 15, 2020. All tax collectors shall consider taxes to be timely paid if received by electronic payment or postmarked by April 15, 2020.

You can view the orders here:

<https://revenuелaw.floridarevenue.com/Pages/Home.aspx>