

12-24.002 Definitions.

For the purposes of Part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) “ACH” or “Automated Clearing House” means a central distribution and settlement point for the electronic clearing of debits and credits between financial institutions rather than the physical movement of paper items.

(2) “ACH credit” means the payment of funds by electronic means by the taxpayer, cleared through the Automated Clearing House for deposit to the State Treasury.

(3) “ACH debit” means the payment of funds by electronic mean from the taxpayer’s account which is generated upon the taxpayer’s instruction and cleared through the Automated Clearing House for deposit to the State Treasury.

(4) “Addenda record” means that information required by the Department in an Automated Clearing House credit transfer or wire transfer that is needed to completely identify a taxpayer or provide information concerning a payment, in approved electronic format.

(5) “Associated remittance information” means any payment information required by statute or rules adopted by agencies that administer the programs for which the funds are collected.

(6) “Submission day” means the day on which a taxpayer or reemployment tax agent communicates payment or tax return information to the Data Collection Center.

(7) “Submission period” means:

(a) For the electronic submission of a payment and return together, or just a payment, the specified time interval in each submission day during which an electronic payment or electronically-filed tax return information received by the Data Collection Center is processed for transactions occurring on the next business day, or on a date specified by the taxpayer or reemployment tax agent. Electronic payment and electronically-filed tax return information must be communicated to the Data Collection Center and completed no later than 5:00 p.m. (Eastern Time), on the submission day to clear the Automated Clearing House for deposit in the State Treasury on the next business day.

(b) For the electronic submission of a return only, any business day on or before the due date.

(8) “Data Collection Center” means the Department, or a third party vendor, who, under contract with the Department, collects and processes electronic payments and electronically-filed tax return information from taxpayers or reemployment tax agents.

(9) “Department” means Florida Department of Revenue.

(10) “Due date” means the date on or before which an electronic payment must be received or an electronically-filed tax return must be submitted by a taxpayer or reemployment tax agent under a revenue law of this state.

(11) “Electronic means” includes any one or more of the following methods of transmitting funds, information, or data: electronic data interchange, electronic funds transfer, telephone, Internet, or any other technology designated by the Department.

(12) “e-Services” means all Department programs associated with the payment of taxes and fees, and the filing of tax returns, information reports, and data by electronic means.

(13) “Payment information” means the data which the Department requires of a taxpayer making an electronic payment and which must be communicated to the Data Collection Center.

(14) “Payor” means the taxpayer or an employer, or his or her designee.

(15) “Reemployment tax agent” means a person that prepared and reported the Employer’s Quarterly Report (Form RT-6) for 100 or more employers in any calendar quarter in the preceding state fiscal year. For the purposes of this definition, “prepared and reported” means the completion of the Employer’s Quarterly Report (Form RT-6) and the submission of the completed report directly to the Data Collection Center. An reemployment tax agent is not required to pay taxes by electronic means, but if the agent voluntarily chooses to submit payment by electronic means, the payment must be submitted in accordance with these rules.

(16) “State fiscal year” means July 1 through June 30.

(17) “Tax collector” means any officer whose duties require or authorize him or her to collect public money, as provided in Section 219.01, F.S., and to remit such funds to the Department for distribution, as provided in Section 219.07, F.S.

(18) “Taxpayer” means any person required to pay an amount by electronic means or file a tax return, information report, or data by electronic means. For the purpose of these rules, “person” includes any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit and also includes any political subdivision, municipality, state agency, bureau, or department and includes the plural as well as the singular number. For electronic payment purposes, the term “person” does not include political subdivisions, municipalities, state agencies,

bureaus, or departments that remit taxes subject to electronic payment requirements through journal transfer. Solely for the purposes of these rules, a person required to electronically-pay tax or to electronically-file a tax return, information report, or data acting as a collection agent, or dealer for the state will be considered a taxpayer.

(19) "Tax return" shall have the meaning prescribed in paragraph (2)(b) of Section 213.755, F.S.

(20) "Tax type" means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers or reemployment tax agents will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

- (a) Communications services tax;
 - (b) Corporate income/franchise tax and emergency excise tax;
 - (c) Documentary stamp tax;
 - (d) Fuel taxes on motor fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes;
 - (e) Gross receipts tax on dry-cleaning;
 - (f) Gross receipts tax on natural gas, manufactured gas, or electricity;
 - (g) Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;
 - (h) Miami-Dade Lake Belt mitigation and water treatment upgrade fees;
 - (i) Motor vehicle warranty fees;
 - (j) Pollutant taxes;
 - (k) Prepaid wireless E911 fee;
 - (l) Reemployment tax;
 - (m) Rental car surcharge;
 - (n) Sales and use tax, discretionary sales surtaxes, and any tourist development tax, tourist impact tax, or convention development tax administered by the Department;
 - (o) Severance taxes and surcharges on gas and sulfur production, oil production, and solid mineral severance;
 - (p) Solid waste fees, including the new tire fee (waste tire fee) and the new or remanufactured battery fee;
- (21) "Treasury" or "State Treasury" means the Treasury of the State of Florida.
- (22) "Wire transfer" or "Fedwire" means an instantaneous electronic funds transfer generated by the taxpayer to the State Treasury.

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 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15.