April 2, 2020

COVID-19 Impact on Tax Filings in Florida

State mandated closures and other governmental regulations issued to mitigate the spread of COVID-19 are drastically impacting the business world. Day Pitney continues to evaluate the rapidly changing legal landscape in order to provide the most up-to-date information together with practical business counsel to our clients, advisors, and partners.

On March 26, the Florida Department of Revenue Executive Director Jim Zingale issued Order of Emergency Waiver/Deviation # 20-52-DOR-002 to extend certain filing deadlines for Florida businesses. The order addresses February and March reporting periods for the following taxes and fees:

- Sales and use tax, including discretionary sales surtax
- Tourist development tax
- Solid waste fees, including new tire fee, lead-acid battery fee, dry-cleaning gross receipts, and rental car surcharge
- Prepaid wireless E911 fees

March 2020 Reporting Period

The order states taxpayers *not* adversely affected by the COVID-19 outbreak are required to continue to file and pay taxes collected during March 2020, on or before April 20.

For taxpayers who have been adversely affected by the COVID-19 outbreak, the order extends the due date for March 2020 returns and payments to April 30, 2020. **Note:** To meet the April 30 deadline, electronic payments must be initiated by 5:00 p.m. ET on April 29.

Adversely Affected

The order defines "adversely affected" as any of the following conditions:

- The business closed in March 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 above.
- The business experienced sales tax collections in March that are less than 75% of March 2019 sales tax collections.
- The business was established after March 2019.
- The business is registered with the Department to file quarterly.

For more information, visit here.

Please stay safe and healthy. We all look forward to getting back to "business as usual" as soon as possible. In the meantime, Day Pitney is here to help you navigate through these unprecedented times.

For more Day Pitney alerts and articles related to the impact of COVID-19, as well as information from other reliable sources, please visit our COVID-19 Resource Center.

COVID-19 DISCLAIMER: As you are aware, as a result of the COVID-19 pandemic, things are changing quickly and the effect, enforceability and interpretation of laws may be affected by future events. The material set forth in this document is not an unequivocal statement of law, but instead represents our best interpretation of where things stand as of the date of first publication. We have not attempted to address the potential impacts of all local, state and federal orders that may have been issued in response to the COVID-19 pandemic.

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