

# Department of Revenue Extends March Sales Tax Due Dates for Adversely Affected Taxpayers

**Tallahassee, Fla.** – On Monday, March 16, 2020, Governor Ron DeSantis directed the Department of Revenue (Department) to provide flexibility on tax due dates, such as sales tax, to assist those adversely affected by COVID-19. Today, Department of Revenue Executive Director Jim Zingale issued an emergency order to extend certain filing deadlines for Florida businesses. This action is taken to provide short-term relief to taxpayers while recognizing the requirement for a balanced state budget. Sales tax, Florida's largest state tax, produces \$26.2 billion annually and funds more than 78% of Florida's General Revenue programs.

Sales and use tax, as well as other related tax returns and payments, are normally due on the first day of the month and are late after the twentieth day of the month. Order of Emergency Waiver/Deviation #20-52-DOR-002 outlines:

- Taxpayers who have been adversely affected by COVID-19, have an extended due date to April 30, 2020, for sales and use tax, as well as other related taxes, collected in March.
- Taxpayers who have not been adversely affected by COVID-19 continue to file and remit taxes no later than the normal due date of April 20.
- Taxpayers who were unable to meet the March 20 due date will have penalty and interest waived for taxes collected in February if the taxes are reported and remitted by March 31, 2020.

Adversely affected taxpayer means:

- The business closed in compliance with a state or local government order and had no taxable sales transactions as a result; or
- The business experienced sales tax collections in March 2020 that are less than 75% of March 2019 sales tax collections; or
- The business was established after March 2019; or
- The business is registered with the Department to file quarterly.

Taxpayers who fall within the definition of adversely affected but who are able to file and pay on time are encouraged to do so.

On March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52, declaring a state of emergency in response to the recent COVID-19 outbreak. The Department has implemented the filing date extensions pursuant to subsection 213.005(2), F.S., which authorizes the Executive Director of the Department of Revenue to carry out certain actions during a declared state of emergency. This order pertains to the February and March collection periods and does not reflect potential actions that may be taken for future filing periods.

For taxpayers who have additional questions, the Department has established a dedicated team to address tax-related issues pertaining to COVID-19 and created an email address, [COVID19TAXHELP@floridarevenue.com](mailto:COVID19TAXHELP@floridarevenue.com). Visit the Department's webpage for COVID-19

updates. For more information or to sign up for email updates from the Department of Revenue, visit [floridarevenue.com](http://floridarevenue.com).

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