

1                   A bill to be entitled  
 2           An act relating to corporate income tax; amending s.  
 3           220.33, F.S.; changing the filing date for estimated  
 4           tax under certain circumstances; providing for future  
 5           repeal; providing for emergency rules; providing an  
 6           effective date.

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 8   Be It Enacted by the Legislature of the State of Florida:

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 10           Section 1. Subsection (7) of section 220.33, Florida  
 11           Statutes, is renumbered as subsection (8), and a new subsection  
 12           (7) is added to that section to read:

13           220.33 Payments of estimated tax.—A taxpayer required to  
 14           file a declaration of estimated tax pursuant to s. 220.24 shall  
 15           pay such estimated tax as follows:

16           (7) Notwithstanding any administrative rule or  
 17           determination of the department that allows estimated payments  
 18           otherwise due on a Saturday, Sunday, or legal holiday, to be  
 19           paid on the next succeeding day that is not a Saturday, Sunday,  
 20           or legal holiday, any estimated tax payment required under this  
 21           section that would otherwise be due no later than Sunday, June  
 22           30, 2013, shall be paid on or before June 28, 2013. This  
 23           subsection is repealed July 1, 2014.

24           Section 2. (1) The executive director of the Department  
 25           of Revenue is authorized, and all conditions are deemed met, to  
 26           adopt emergency rules under ss. 120.536(1) and 120.54(4),  
 27           Florida Statutes, for the purpose of implementing this act.

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28 |       (2) Notwithstanding any other provision of law, the  
29 | emergency rules shall remain in effect for 6 months after  
30 | adoption and may be renewed during the pendency of procedures to  
31 | adopt permanent rules addressing the subject of the emergency  
32 | rules.

33 |       Section 3. This act shall take effect upon becoming a law.