

DECEMBER 2002

Volume XII, No. 12

REMEMBER TO SIGN UP FOR ELECTRONIC FILING OF SALES TAX AND UNEMPLOYMENT TAX

Do not forget that certain businesses will have to begin sending in their sales tax and unemployment tax electronically to the Florida Department of Revenue, effective in January.

Sales Tax: Effective January 1, 2003, you must send your sales tax reports and the tax you collect to the state electronically if your business collected more than \$30,000 in sales tax last year. You can transmit the sales tax reports as well as pay the tax on-line. To enroll, go to www.myflorida.com/dor and click on "e-Services." You will be given a password and user ID that will give you secure access to your account. Payment can be made over the Internet using the routing number from your business checks.

You may also transmit your return on-line and then make your tax payment separately, through Electronic Funds Transfer ("EFT"). EFT is the transfer of funds between accounts by electronic means. The recommended method is called ACH-Debit, which is free of charge. You simply fill out a form and take it to your bank, authorizing them to deduct the money from your account and send the money to the state of Florida.

When electronically filing your return and payment **together**, the filing must be initiated by 5:00 p.m. on the day your tax is due. If you are electronically filing a **return only**, and will make your EFT payment separately, the electronic date stamp on the return must be on or before the due date.

You may initiate your EFT payment by calling toll-free to the State's data collection center. You can

either select the touchtone option (where you enter the information using the telephone key pads) or the operator-assisted option. Both methods will give you a confirmation number.

To enroll in EFT, call the Department of Revenue at 1-800-352-3671, or look up the number for your local DOR Service Center in the blue pages of your phone book.

Unemployment Tax: Starting with the first quarter of 2003, you must send your quarterly unemployment tax data (UCT-6 forms) as well as your unemployment tax if your business had 10 or more employees in any quarter from June 30, 2001 to June 30, 2002.

The methods for sending in your information and payment are the same as those for sales tax, which are described above. However, employers with fewer than 15 employees have one additional option: you can telefile your UCT-6 AND remit your unemployment tax by using a touchtone phone. Call 1-877-829-1001 for more information.

Waivers: No business is required to buy a computer or a modem to comply with this new law. If your business does not have Internet access or does not use a computer with a modem routinely, you are eligible for a waiver from these electronic filing requirements. However, even if you are granted a waiver from filing your tax returns electronically, the law still requires you to remit your tax electronically, through Electronic Funds Transfer. You will need to enroll in EFT by calling the Department of Revenue at 1-800-352-3671.

FUBA has these waiver forms available. If you would like one, please call us at 1-800-262-4483 and ask for Karen or Lance. Also, if you have any problems enrolling in e-services on-line, or if you need help complying with these new requirements, please call us.

WHAT DOES THE NEW SMOKING BAN MEAN FOR MY BUSINESS?

During this past election in November, Florida voters approved Amendment 6, which is a constitutional ban on smoking in workplaces. Although there still are many unanswered questions about the details of this new law, here is what we do know:

- The smoking ban applies to all indoor, enclosed workplaces. This means smoking will not be allowed in restaurants, regardless of their size.
- Restaurants can still allow smoking in any outdoor, open-air seating areas, such as on a deck.
- Smoking will still be allowed in retail tobacco shops, smoking guest rooms in hotels, and private homes, unless those homes are being used to provide commercial child care, adult care, or health care.
- Smoking will still be allowed in stand-alone bars, which are defined as businesses devoted “predominantly” to serving alcoholic beverages for consumption on the premises and in which the serving of food is merely incidental. To allow smoking, a bar must be a totally separate facility and not share any common entryway or other common indoor area with a restaurant. This means that bars and bar areas located within restaurants cannot allow patrons to smoke in the bar.
- This new law will not take effect until July 1, 2003. The Florida Legislature will have to address the new smoking ban during its upcoming Session and spell out more clearly how it is going to work. Until then, restaurants do not have to change their smoking policy.
- If a business derives most of its income from the sale of food, it will have to ban all smoking. If serving food is merely incidental (i.e., bar snacks), smoking is still allowed. We will have to wait for the Legislature to give us more clear directions on this issue before we know exactly what “incidental” means.
- Please watch future editions of this newsletter for details on the new smoking law. As always, FUBA will let you know what you will have to

do to comply with these new requirements.

NEW POSTERS ARE AVAILABLE FROM FUBA

One of the most important benefits of being a member of FUBA is receiving one free Labor Law poster that contains all required state and federal employment postings, such as minimum wage, discrimination, OSHA, etc. When you joined FUBA, we provided you a free Labor Law poster that was current as of the date you joined.

If you read the newsletter every month, you know that the Florida Legislature has changed the workers’ compensation “broken arm” poster by requiring a new anti-fraud statement. FUBA sent this new anti-fraud notice to all our members. If you post this notice along with your old “broken arm” poster, you are in compliance with the new law.

Several other posters have changed slightly. The changes are:

- A different address on the “Florida Law Prohibits Discrimination” poster.
- A different address on the Unemployment Compensation poster.
- The addition of pictures of people on the OSHA poster.

These are all minor changes, but if you would like the most recent poster containing all the new changes, they are now available from FUBA. While we have kept you up-to-date on the poster through the years, if you joined FUBA several years ago, you may want to purchase a new one. **You are under no obligation to buy a new poster.** We are simply making these posters available to our members who wish to buy a new one.

We do not profit on these posters; we only recoup our printing and mailing costs. We charge members \$10 for each poster, plus \$3 shipping and handling, plus the applicable Florida sales tax. (The cost for non-members is \$20.) This cost is significantly less than those harassing poster companies who try to trick you into buying new posters.

If you would like to order a new poster, you can call the FUBA offices at 1-800-262-4483 and give us your name, business name, address, phone number and FUBA member number. Of, if you have access to e-mail, you can e-mail all the above information to jnicholas@fuba.org.