

By Representative Russell

1 A bill to be entitled
2 An act relating to taxpayers' rights; creating
3 s. 213.023, F.S.; requiring the Department of
4 Revenue to respond in writing to taxpayers'
5 questions within a specified period; requiring
6 the department to maintain a log of questions
7 and responses; providing that a taxpayer may
8 rely on a written response; prohibiting
9 imposition of tax, interest, or penalty in
10 specified circumstances; amending s. 213.015,
11 F.S.; adding a cross-reference; providing an
12 effective date.

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

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16 Section 1. Section 213.023, Florida Statutes, is
17 created to read:18 213.023 Questions of department; duty to respond;
19 reliance on response.--20 (1) When the Department of Revenue receives a question
21 from a taxpayer, it must respond in writing within 20 days
22 after it receives the question. The department may make a
23 preliminary response orally, but each oral response must be
24 confirmed by a written response within 20 days after it has
25 received the question. The department shall maintain a log
26 that records the date on which each question is received, the
27 name of the taxpayer propounding the question, the date on
28 which it issues its written response, and, if applicable, the
29 date on which it issues an oral response.30 (2) A taxpayer who receives a written response from
31 the department may rely on that response, and the department

1 may not collect any tax, interest, or penalty from a taxpayer
2 when the liability for the tax, interest, or penalty is based
3 on an interpretation of law or rule that varies from the
4 interpretation used in formulating the response given the
5 taxpayer. This subsection does not apply when the department's
6 response is based on a false or misleading statement of facts
7 supplied by the taxpayer.

8 Section 2. Subsections (1) and (4) of section 213.015,
9 Florida Statutes, are amended to read:

10 213.015 Taxpayer rights.--There is created a Florida
11 Taxpayer's Bill of Rights to guarantee that the rights,
12 privacy, and property of Florida taxpayers are adequately
13 safeguarded and protected during tax assessment, collection,
14 and enforcement processes administered under the revenue laws
15 of this state. The Taxpayer's Bill of Rights compiles, in one
16 document, brief but comprehensive statements which explain, in
17 simple, nontechnical terms, the rights and obligations of the
18 Department of Revenue and taxpayers. The rights afforded
19 taxpayers to assure that their privacy and property are
20 safeguarded and protected during tax assessment and collection
21 are available only insofar as they are implemented in other
22 parts of the Florida Statutes or rules of the Department of
23 Revenue. The rights so guaranteed Florida taxpayers in the
24 Florida Statutes and the departmental rules are:

25 (1) The right to available information and prompt,
26 accurate responses to questions and requests for tax
27 assistance(see s. 213.023).

28 (4) The right to freedom from penalty attributable to
29 any taxes administered by the Department of Revenue; freedom
30 from payment of uncollected sales, use, motor or diesel fuel,
31 or other transaction-based excise taxes administered by the

1 Department of Revenue; and to abatement of interest
2 attributable to any taxes administered by the Department of
3 Revenue, when the taxpayer reasonably relies upon binding
4 written advice furnished to the taxpayer by the department
5 through authorized representatives in response to the
6 taxpayer's specific written request which provided adequate
7 and accurate information (see ss. 120.565, 213.023, and
8 213.22).

9 Section 3. This act shall take effect July 1, 1999.

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SENATE SUMMARY

Requires the Department of Revenue to respond within 20 days in writing to questions submitted to the department by taxpayers. Preliminary oral responses are permitted, but must be confirmed by written responses. Requires the department to maintain a log showing the dates a question was received and the response or responses made. A taxpayer is entitled to rely on a response, and the department may not impose a tax, interest, or a penalty based on an interpretation of law or rule that varies from that in the written response.