

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Judicial Oversight offered the following:

**Amendment (with title amendment)**

On page 5, line 23, through page 6, line 8,  
remove from the bill: all of said lines

and insert in lieu thereof:

Section 2. Subparagraph 3. is added to paragraph c of  
subsection (6) of section 212.12, Florida Statutes, to read:  
(6)

3. (a) A taxpayer is entitled, both in connection  
with an audit and in connection with an application for refund  
filed independently of any audit, to establish the amount of  
any refund or deficiency through statistical sampling when the  
taxpayer's records, other than those regarding fixed assets,  
are adequate but voluminous. Alternatively, a taxpayer is  
entitled to establish any refund or deficiency through any  
other sampling method agreed upon by the taxpayer and the  
department when the taxpayer's records, other than those  
regarding fixed assets, are adequate but voluminous. Whether  
done through statistical sampling or any other sampling method

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1 agreed upon by the taxpayer and the department, the completed  
2 sample shall reflect both overpayments and underpayments of  
3 taxes due. The sample shall be conducted through either:

4 1. a taxpayer request to perform the sampling through  
5 the Certified Audit Program pursuant to s. 213.285;

6 2. attestation by a Certified Public Accountant as to  
7 the adequacy of the sampling method utilized and the results  
8 reached using such sampling method; or

9 3. a sampling method that has been submitted by the  
10 taxpayer and approved by the department before a refund claim  
11 is submitted. This provision shall not prohibit a taxpayer  
12 from filing a refund claim prior to approval by the department  
13 of the sampling method; however, a refund claim submitted  
14 before the sampling method has been approved by the department  
15 cannot be a complete refund application pursuant to s. 213.255  
16 until the sampling method has been approved by the department.

17 (b) The department shall prescribe by rule the  
18 procedures to be followed under each method of sampling. Such  
19 procedures shall follow generally accepted auditing procedures  
20 for sampling. The rule shall also set forth other criteria  
21 regarding the use of sampling, including but not limited to  
22 training requirements that must be met before a sampling  
23 method may be utilized and the steps necessary for the  
24 department and the taxpayer to reach agreement on a sampling  
25 method submitted by the taxpayer for approval by the  
26 department.

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