

By the Committee on Fiscal Policy & Resources and
Representative Wallace

1 A bill to be entitled
2 An act relating to taxpayer's rights; creating
3 s. 120.585, F.S.; providing procedures and
4 requirements for administrative proceedings on
5 property taxes; amending s. 192.0105, F.S.;
6 providing an additional right to know the
7 amount of special district taxes; amending s.
8 194.011, F.S.; providing requirements for
9 certain petitions; authorizing property
10 appraisers to notify a taxpayer of an
11 incomplete petition; requiring a petitioner to
12 provide certain additional information under
13 certain circumstances; amending s. 194.013,
14 F.S.; specifying conditions and requirements
15 for a refund of a filing fee under certain
16 circumstances; amending s. 194.032, F.S.;
17 authorizing a petitioner to reschedule a
18 hearing under certain circumstances; requiring
19 the property appraiser to provide a petitioner
20 certain documentation prior to a scheduled
21 value adjustment board hearing under certain
22 circumstances; amending s. 194.035, F.S.;
23 prohibiting certain persons from serving as a
24 special master; requiring the Department of
25 Revenue to provide certain counties with lists
26 of qualified special masters; providing for
27 reimbursement of payments to special masters
28 under certain circumstances; providing
29 procedures and requirements for reimbursements;
30 specifying qualifications for special masters;
31 amending s. 194.171, F.S.; authorizing

1 taxpayers to elect administrative hearings
2 under certain circumstances; revising certain
3 jurisdiction requirements; amending s. 213.015,
4 F.S.; specifying additional taxpayer rights;
5 amending s. 213.21, F.S.; requiring settlement
6 or compromise of a taxpayer's liability for
7 certain interest under certain circumstances;
8 providing effective dates.

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

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12 Section 1. Section 120.585, Florida Statutes, is
13 created to read:

14 120.585 Taxpayer contest proceedings.--

15 (1) In any administrative proceeding brought pursuant
16 to chapter 120 as authorized in s. 194.171, the taxpayer or
17 other substantially affected party shall be designated the
18 "petitioner" and the property appraiser shall be designated
19 the "respondent."

20 (2) In any such administrative proceeding as
21 authorized in s. 194.171 to contest the legality of any
22 assessment of property tax or interest on such assessment or
23 penalty for failure to pay such assessment, the following
24 procedures shall apply, notwithstanding any other provisions
25 of this chapter:

26 (a) The petition shall be filed with the property
27 appraiser who shall forward a copy to the division immediately
28 upon receipt of the petition.

29 (b) The administrative law judge shall conduct all
30 proceedings under this subsection.

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1 (c) Within 10 days after receiving the petition, the
2 administrative law judge shall accept or deny the petition.

3 (d) Within 30 days after the hearing or receipt of the
4 hearing transcript, whichever is later, the administrative law
5 judge shall issue an order which shall consist of findings of
6 fact, conclusions of law, interpretation of administrative
7 rules, any other information required by law or rules, and any
8 other information required by law or rule to be contained in
9 the final order. Such order shall affirm or deny the
10 assessment, interest, or penalty and shall determine the
11 amount of any assessment, interest, or penalty.

12 (e) The order of the administrative law judge shall be
13 final agency action.

14 Section 2. Section 192.0105, Florida Statutes, is
15 amended to read:

16 192.0105 Taxpayer rights.--There is created a Florida
17 Taxpayer's Bill of Rights for property taxes and assessments
18 to guarantee that the rights, privacy, and property of the
19 taxpayers of this state are adequately safeguarded and
20 protected during tax levy, assessment, collection, and
21 enforcement processes administered under the revenue laws of
22 this state. The Taxpayer's Bill of Rights compiles, in one
23 document, brief but comprehensive statements that summarize
24 the rights and obligations of the property appraisers, tax
25 collectors, clerks of the court, local governing boards, the
26 Department of Revenue, and taxpayers. Additional rights
27 afforded to payors of taxes and assessments imposed under the
28 revenue laws of this state are provided in s. 213.015.The
29 rights afforded taxpayers to assure that their privacy and
30 property are safeguarded and protected during tax levy,
31 assessment, and collection are available only insofar as they

1 are implemented in other parts of the Florida Statutes or
2 rules of the Department of Revenue. The rights so guaranteed
3 to state taxpayers in the Florida Statutes and the
4 departmental rules include:
5 (1) THE RIGHT TO KNOW.--
6 (a) The right to be mailed notice of proposed property
7 taxes and proposed or adopted non-ad valorem assessments (see
8 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and
9 200.069). The notice must also inform the taxpayer that the
10 final tax bill may contain additional non-ad valorem
11 assessments (see s. 200.069(11)).
12 (b) The right to notification of a public hearing on
13 each taxing authority's tentative budget and proposed millage
14 rate and advertisement of a public hearing to finalize the
15 budget and adopt a millage rate (see s. 200.065(2)(c) and
16 (d)).
17 (c) The right to advertised notice of the amount by
18 which the tentatively adopted millage rate results in taxes
19 that exceed the previous year's taxes (see s. 200.065(2)(d)
20 and (3)). The right to notification by first-class mail of a
21 comparison of the amount of the taxes to be levied from the
22 proposed millage rate under the tentative budget change,
23 compared to the previous year's taxes, and also compared to
24 the taxes that would be levied if no budget change is made
25 (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (9)).
26 (d) The right that the adopted millage rate will not
27 exceed the tentatively adopted millage rate. If the tentative
28 rate exceeds the proposed rate, each taxpayer shall be mailed
29 notice comparing his or her taxes under the tentatively
30 adopted millage rate to the taxes under the previously
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1 proposed rate, before a hearing to finalize the budget and
2 adopt millage (see s. 200.065(2)(d)).

3 (e) The right to be sent notice by first-class mail of
4 a non-ad valorem assessment hearing at least 20 days before
5 the hearing with pertinent information, including the total
6 amount to be levied against each parcel. All affected property
7 owners have the right to appear at the hearing and to file
8 written objections with the local governing board (see s.
9 197.3632(4)(b) and (c) and (10)(b)2.b.).

10 (f) The right of an exemption recipient to be sent a
11 renewal application for that exemption, the right to a receipt
12 for homestead exemption claim when filed, and the right to
13 notice of denial of the exemption (see ss. 196.011(6),
14 196.131(1), 196.151, and 196.193(1)(c) and (5)).

15 (g) The right, on property determined not to have been
16 entitled to homestead exemption in a prior year, to notice of
17 intent from the property appraiser to record notice of tax
18 lien and the right to pay tax, penalty, and interest before a
19 tax lien is recorded for any prior year (see s.
20 196.161(1)(b)).

21 (h) The right to be informed during the tax collection
22 process, including: notice of tax due; notice of back taxes;
23 notice of late taxes and assessments and consequences of
24 nonpayment; opportunity to pay estimated taxes and non-ad
25 valorem assessments when the tax roll will not be certified in
26 time; notice when interest begins to accrue on delinquent
27 provisional taxes; notice of the right to prepay estimated
28 taxes by installment; a statement of the taxpayer's estimated
29 tax liability for use in making installment payments; and
30 notice of right to defer taxes and non-ad valorem assessments
31 on homestead property (see ss. 197.322(3), 197.3635, 197.343,

1 197.363(2)(c), 197.222(3) and (5), 197.2301(3),
2 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

3 (i) The right to an advertisement in a newspaper
4 listing names of taxpayers who are delinquent in paying
5 tangible personal property taxes, with amounts due, and giving
6 notice that interest is accruing at 18 percent and that,
7 unless taxes are paid, warrants will be issued, prior to
8 petition made with the circuit court for an order to seize and
9 sell property (see s. 197.402(2)).

10 (j) The right to be mailed notice when a petition has
11 been filed with the court for an order to seize and sell
12 property and the right to be mailed notice, and to be served
13 notice by the sheriff, before the date of sale, that
14 application for tax deed has been made and property will be
15 sold unless back taxes are paid (see ss. 197.413(5),
16 197.502(4)(a), and 197.522(1)(a) and (2)).

17 (k) The right to have certain taxes and special
18 assessments levied by special districts individually stated on
19 the "Notice of Proposed Property Taxes and Proposed or Adopted
20 Non-Ad Valorem Assessments" (see s. 200.069).

21 (2) THE RIGHT TO DUE PROCESS.--

22 (a) The right to an informal conference with the
23 property appraiser to present facts the taxpayer considers to
24 support changing the assessment and to have the property
25 appraiser present facts supportive of the assessment upon
26 proper request of any taxpayer who objects to the assessment
27 placed on his or her property (see s. 194.011(2)).

28 (b) The right to petition the value adjustment board
29 over objections to assessments, denial of exemption, denial of
30 agricultural classification, denial of historic
31 classification, denial of high-water recharge classification,

1 disapproval of tax deferral, and any penalties on deferred
2 taxes imposed for incorrect information willfully filed.
3 Payment of estimated taxes does not preclude the right of the
4 taxpayer to challenge his or her assessment (see ss.
5 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and
6 (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2),
7 197.301(2), and 197.2301(11)).

8 (c) The right to file a petition for exemption or
9 agricultural classification with the value adjustment board
10 when an application deadline is missed, upon demonstration of
11 particular extenuating circumstances for filing late (see ss.
12 193.461(3)(a) and 196.011(1), (7), (8), and (9)(c)).

13 (d) The right to prior notice of the value adjustment
14 board's hearing date and the right to the hearing within 4
15 hours of scheduled time (see s. 194.032(2)).

16 (e) The right to notice of date of certification of
17 tax rolls and receipt of property record card if requested
18 (see ss. 193.122(2) and (3) and 194.032(2)).

19 (f) The right, in value adjustment board proceedings,
20 to have all evidence presented and considered at a public
21 hearing at the scheduled time, to be represented by an
22 attorney or agent, to have witnesses sworn and cross-examined,
23 and to examine property appraisers or evaluators employed by
24 the board who present testimony (see ss. 194.034(1)(a) and (c)
25 and (4), and 194.035(2)).

26 (g) The right to be mailed a timely written decision
27 by the value adjustment board containing findings of fact and
28 conclusions of law and reasons for upholding or overturning
29 the determination of the property appraiser, and the right to
30 advertised notice of all board actions, including appropriate
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1 narrative and column descriptions, in brief and nontechnical
2 language (see ss. 194.034(2) and 194.037(3)).

3 (h) The right at a public hearing on non-ad valorem
4 assessments or municipal special assessments to provide
5 written objections and to provide testimony to the local
6 governing board (see ss. 197.3632(4)(c) and 170.08).

7 (i) The right to bring action in circuit court to
8 contest a tax assessment or appeal value adjustment board
9 decisions to disapprove exemption or deny tax deferral (see
10 ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.253(2)).

11 (3) THE RIGHT TO REDRESS.--

12 (a) The right to discounts for early payment on all
13 taxes and non-ad valorem assessments collected by the tax
14 collector, the right to pay installment payments with
15 discounts, and the right to pay delinquent personal property
16 taxes under an installment payment program when implemented by
17 the county tax collector (see ss. 197.162, 197.3632(8) and
18 (10)(b)3., 197.222(1), and 197.4155).

19 (b) The right, upon filing a challenge in circuit
20 court and paying taxes admitted in good faith to be owing, to
21 be issued a receipt and have suspended all procedures for the
22 collection of taxes until the final disposition of the action
23 (see s. 194.171(3)).

24 (c) The right to have penalties reduced or waived upon
25 a showing of good cause when a return is not intentionally
26 filed late, and the right to pay interest at a reduced rate if
27 the court finds that the amount of tax owed by the taxpayer is
28 greater than the amount the taxpayer has in good faith
29 admitted and paid (see ss. 193.072(4) and 194.192(2)).

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1 (d) The right to a refund when overpayment of taxes
2 has been made under specified circumstances (see ss.
3 193.1145(8)(e) and 197.182(1)).

4 (e) The right to an extension to file a tangible
5 personal property tax return upon making proper and timely
6 request (see s. 193.063).

7 (f) The right to redeem real property and redeem tax
8 certificates at any time before a tax deed is issued, and the
9 right to have tax certificates canceled if sold where taxes
10 had been paid or if other error makes it void or correctable.
11 Property owners have the right to be free from contact by a
12 certificateholder for 2 years (see ss. 197.432(14) and (15),
13 197.442(1), 197.443, and 197.472(1) and (7)).

14 (g) The right of the taxpayer, property appraiser, tax
15 collector, or the department, as the prevailing party in a
16 judicial or administrative action brought or maintained
17 without the support of justiciable issues of fact or law, to
18 recover all costs of the administrative or judicial action,
19 including reasonable attorney's fees, and of the department
20 and the taxpayer to settle such claims through negotiations
21 (see ss. 57.105 and 57.111).

22 (4) THE RIGHT TO CONFIDENTIALITY.--

23 (a) The right to have information kept confidential,
24 including federal tax information, ad valorem tax returns,
25 social security numbers, all financial records produced by the
26 taxpayer, Form DR-219 returns for documentary stamp tax
27 information, and sworn statements of gross income, copies of
28 federal income tax returns for the prior year, wage and
29 earnings statements (W-2 forms), and other documents (see ss.
30 192.105, 193.074, 193.114(6), 195.027(3) and (6), and
31 196.101(4)(c)).

1 (b) The right to limiting access to a taxpayer's
2 records by a property appraiser, the Department of Revenue,
3 and the Auditor General only to those instances in which it is
4 determined that such records are necessary to determine either
5 the classification or the value of taxable nonhomestead
6 property (see s. 195.027(3)).

7 Section 3. Subsection (3) of section 194.011, Florida
8 Statutes, is amended, and subsection (4) is added to said
9 section, to read:

10 194.011 Assessment notice; objections to
11 assessments.--

12 (3) A petition to the value adjustment board shall be
13 in substantially the form prescribed by the department.
14 Notwithstanding the provisions of s. 195.022, no county
15 officer shall refuse to accept a form other than that provided
16 by the department for this purpose if the taxpayer chooses to
17 use such form.A petition to the value adjustment board shall
18 describe the property by parcel number and shall be filed as
19 follows:

20 (a) The property appraiser shall have available and
21 shall distribute forms prescribed by the Department of Revenue
22 on which the petition shall be made. Such petition shall be
23 sworn to by the petitioner.

24 (b) The completed petition shall be filed with the
25 clerk of the value adjustment board of the county, who shall
26 acknowledge receipt thereof and promptly furnish a copy
27 thereof to the property appraiser.

28 (c) The petition shall state the approximate time
29 anticipated by the taxpayer to present and argue his or her
30 petition before the board.

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1 (d) The petition may be filed, as to valuation issues,
2 at any time during the taxable year on or before the 25th day
3 following the mailing of notice by the property appraiser as
4 provided in subsection (1). With respect to an issue
5 involving the denial of an exemption, an agricultural or
6 high-water recharge classification application, an application
7 for classification as historic property used for commercial or
8 certain nonprofit purposes, or a deferral, the petition must
9 be filed at any time during the taxable year on or before the
10 30th day following the mailing of the notice by the property
11 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
12 196.193 or notice by the tax collector under s. 197.253.

13 (e) A condominium association, cooperative
14 association, or any homeowners' association as defined in s.
15 723.075, with approval of its board of administration or
16 directors, may file with the value adjustment board a single
17 joint petition on behalf of any association members who own
18 parcels of property which the property appraiser determines
19 are substantially similar with respect to location, proximity
20 to amenities, number of rooms, living area, and condition.
21 The condominium association, cooperative association, or
22 homeowners' association as defined in s. 723.075 shall provide
23 the unit owners with notice of its intent to petition the
24 value adjustment board and shall provide at least 20 days for
25 a unit owner to elect, in writing, that his or her unit not be
26 included in the petition.

27 (f) An owner of contiguous, undeveloped parcels may
28 file with the value adjustment board a single joint petition
29 if the property appraiser determines such parcels are
30 substantially similar in nature.

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1 (g) The individual, agent, or legal entity that signs
2 the petition becomes an agent of the taxpayer for the purpose
3 of serving process to obtain personal jurisdiction over the
4 taxpayer for the entire value adjustment board proceedings,
5 including any appeals of a board decision by the property
6 appraiser pursuant to s. 194.036.

7 (4) If the petition is not fully completed by the
8 petitioner, the property appraiser may, within 15 days after
9 the receipt of the petition, notify the petitioner of the
10 deficiency, specifying what information will be required for
11 the property appraiser to consider the petition complete. The
12 petitioner shall provide the specified information no later
13 than 10 days before the scheduled hearing.

14 Section 4. Subsection (5) is added to section 194.013,
15 Florida Statutes, to read:

16 194.013 Filing fees for petitions; disposition;
17 waiver.--

18 (5) If the petitioner prevails at the value adjustment
19 board hearing or in a conference with the property appraiser,
20 resulting in a reduced assessment or increased exemption, the
21 filing fee shall be refunded to the taxpayer no later than 45
22 days after certification of the tax roll under s. 193.122(1).
23 The refund shall be made by the clerk of the value adjustment
24 board without any further authority from the Department of
25 Revenue under s. 197.182.

26 Section 5. Subsection (2) of section 194.032, Florida
27 Statutes, is amended, and subsection (4) is added to said
28 section, to read:

29 194.032 Hearing purposes; timetable.--

30 (2) The clerk of the governing body of the county
31 shall prepare a schedule of appearances before the board based

1 on petitions timely filed with him or her. The clerk shall
2 notify each petitioner of the scheduled time of his or her
3 appearance no less than 15 calendar days prior to the day of
4 such scheduled appearance. Upon receipt of this notification,
5 the petitioner shall have the right to reschedule the hearing
6 a single time by submitting to the clerk of the governing body
7 of the county a written request to reschedule, no less than 5
8 calendar days before the day of the originally scheduled
9 hearing.A copy of the property record card containing
10 relevant information used in computing the taxpayer's current
11 assessment shall be included with such notice, if said card
12 was requested by the taxpayer. Such request shall be made by
13 checking an appropriate box on the petition form. No
14 petitioner shall be required to wait for more than 4 hours
15 from the scheduled time; and, if his or her petition is not
16 heard in that time, the petitioner may, at his or her option,
17 report to the chairperson of the meeting that he or she
18 intends to leave; and, if he or she is not heard immediately,
19 the petitioner's administrative remedies will be deemed to be
20 exhausted, and he or she may seek further relief as he or she
21 deems appropriate. Failure on three occasions with respect to
22 any single tax year to convene at the scheduled time of
23 meetings of the board shall constitute grounds for removal
24 from office by the Governor for neglect of duties.

25 (4) No later than 10 days before the scheduled
26 hearing, the petitioner and property appraiser shall file with
27 the clerk, with a copy mailed to the other party, copies of
28 all documentation to be considered by the value assessment
29 board and a summary of testimony to be presented by witnesses.
30 Value assessment boards may not adopt rules or procedures for
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1 the exchange of documents and testimony in derogation of this
2 provision.

3 Section 6. Effective January 1, 2003, subsection (1)
4 of section 194.035, Florida Statutes, is amended to read:

5 194.035 Special masters; property evaluators.--

6 (1) The board is authorized to appoint special masters
7 for the purpose of taking testimony and making recommendations
8 to the board, which recommendations the board may act upon
9 without further hearing. Such special masters may not be
10 elected or appointed officials or employees of the county but
11 shall be selected from a list of those qualified individuals
12 who are willing to serve as special masters. Employees and
13 elected or appointed officials of a taxing jurisdiction or of
14 the state may not serve as special masters.The clerk of the
15 board shall annually notify such individuals or their
16 professional associations to make known to them that
17 opportunities to serve as special masters exist. The
18 Department of Revenue shall provide a list of qualified
19 special masters to any county with a population of 75,000 or
20 less. Subject to appropriation, the department shall
21 reimburse counties with a population of 75,000 or less for
22 payments made to special masters appointed for the purpose of
23 taking testimony and making recommendations to the value
24 adjustment board pursuant to s. 194.035. The department shall
25 establish a reasonable range for payments per case to special
26 masters based on such payments in other counties. Requests
27 for reimbursement of payments outside this range shall be
28 justified by the county. If the total of all requests for
29 reimbursement in any year exceeds the amount available
30 pursuant to this section, payments to all counties shall be
31 prorated accordingly. A special master appointed to hear

1 issues of exemptions and classifications shall be a member of
2 The Florida Bar with no less than 5 years' experience in the
3 area of ad valorem taxation. A special master appointed to
4 hear issues regarding the valuation of real estate shall be a
5 state certified real estate appraiser with not less than 5
6 years' experience in real property valuation. A special
7 master appointed to hear issues regarding the valuation of
8 tangible personal property shall be a designated member of a
9 nationally recognized appraiser's organization with not less
10 than 5 years' experience in tangible personal property
11 valuation.~~A special master shall be either a member of The~~
12 ~~Florida Bar and knowledgeable in the area of ad valorem~~
13 ~~taxation or a designated member of a professionally recognized~~
14 ~~real estate appraisers' organization and have not less than 5~~
15 ~~years' experience in property valuation.~~ A special master
16 need not be a resident of the county in which he or she
17 serves. No special master shall be permitted to represent a
18 person before the board in any tax year during which he or she
19 has served that board as a special master. The board shall
20 appoint such masters from the list so compiled prior to
21 convening of the board. The expense of hearings before
22 special masters and any compensation of special masters shall
23 be borne three-fifths by the board of county commissioners and
24 two-fifths by the school board.

25 Section 7. Subsections (1) and (6) of section 194.171,
26 Florida Statutes, are amended to read:

27 194.171 Circuit court to have original jurisdiction in
28 tax cases.--

29 (1) The circuit courts have original jurisdiction at
30 law of all matters relating to property taxation. Venue is in
31 the county where the property is located, except that venue

1 shall be in Leon County when the property is assessed pursuant
2 to s. 193.085(4). If the taxpayer is contesting an assessment
3 which would raise or lower the petitioner's tax bill by
4 \$100,000 or more, or concerns noncommercial, nonhomestead
5 residential property the assessment of which has been
6 increased by 25 percent or more over the previous year's
7 assessment unless such increase was because of new
8 construction or because of s. 193.155, and the petition to the
9 value adjustment board was not heard by a special master, the
10 taxpayer may opt for an administrative hearing under chapter
11 120 in lieu of filing an action in circuit court.

12 (6) The requirements of subsections (2), (3), and (5)
13 are jurisdictional. Neither a ~~No~~ court nor the Division of
14 Administrative Hearings shall have jurisdiction in such cases
15 until after the requirements of both subsections (2) and (3)
16 have been met. A court or the Division of Administrative
17 Hearings shall lose jurisdiction of a case when the taxpayer
18 has failed to comply with the requirements of subsection (5).

19 Section 8. Section 213.015, Florida Statutes, is
20 amended to read:

21 213.015 Taxpayer rights.--There is created a Florida
22 Taxpayer's Bill of Rights to guarantee that the rights,
23 privacy, and property of Florida taxpayers are adequately
24 safeguarded and protected during tax assessment, collection,
25 and enforcement processes administered under the revenue laws
26 of this state. The Taxpayer's Bill of Rights compiles, in one
27 document, brief but comprehensive statements which explain, in
28 simple, nontechnical terms, the rights and obligations of the
29 Department of Revenue and taxpayers. Section 192.0105 provides
30 additional rights afforded to payors of property taxes and
31 assessments.The rights afforded taxpayers to ensure ~~assure~~

1 that their privacy and property are safeguarded and protected
2 during tax assessment and collection are available only
3 insofar as they are implemented in other parts of the Florida
4 Statutes or rules of the Department of Revenue. The rights so
5 guaranteed Florida taxpayers in the Florida Statutes and the
6 departmental rules are:

7 (1) The right to available information and prompt,
8 accurate responses to questions and requests for tax
9 assistance.

10 (2) The right to request assistance from a taxpayers'
11 rights advocate of the department, who shall be responsible
12 for facilitating the resolution of taxpayer complaints and
13 problems not resolved through the normal administrative
14 channels within the department, including any taxpayer
15 complaints regarding unsatisfactory treatment by department
16 employees. The taxpayers' rights advocate may issue a stay
17 order if a taxpayer has suffered or is about to suffer
18 irreparable loss as a result of an action by the department
19 (see ss. 20.21(3) and 213.018).

20 (3) The right to be represented or advised by counsel
21 or other qualified representatives at any time in
22 administrative interactions with the department, the right to
23 procedural safeguards with respect to recording of interviews
24 during tax determination or collection processes conducted by
25 the department, the right to be treated in a professional
26 manner by department personnel, and the right to have audits,
27 inspections of records, and interviews conducted at a
28 reasonable time and place except in criminal and internal
29 investigations (see ss. 198.06, 199.218, 201.11(1), 203.02,
30 206.14, 211.125(3), 211.33(3), 212.0305(3), 212.12(5)(a),
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1 (6)(a), and (13), 212.13(5), 213.05, 213.21(1)(a) and (c), and
2 213.34).

3 (4) The right to freedom from penalty attributable to
4 any taxes administered by the Department of Revenue; freedom
5 from payment of uncollected sales, use, motor or diesel fuel,
6 or other transaction-based excise taxes administered by the
7 Department of Revenue; and to abatement of interest
8 attributable to any taxes administered by the Department of
9 Revenue, when the taxpayer reasonably relies upon binding
10 written advice furnished to the taxpayer by the department
11 through authorized representatives in response to the
12 taxpayer's specific written request which provided adequate
13 and accurate information (see ss. 120.565 and 213.22).

14 (5) The right to obtain simple, nontechnical
15 statements which explain the reason for audit selection and
16 the procedures, remedies, and rights available during audit,
17 appeals, and collection proceedings, including, but not
18 limited to, the rights pursuant to this Taxpayer's Bill of
19 Rights and the right to be provided with a narrative
20 description which explains the basis of audit changes,
21 proposed assessments, assessments, and denials of refunds;
22 identifies any amount of tax, interest, or penalty due; and
23 states the consequences of the taxpayer's failure to comply
24 with the notice.

25 (6) The right to be informed of impending collection
26 actions which require sale or seizure of property or freezing
27 of assets, except jeopardy assessments, and the right to at
28 least 30 days' notice in which to pay the liability or seek
29 further review (see ss. 198.20, 199.262, 201.16, 206.075,
30 206.24, 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7),
31 212.14(1), 213.73(3), 213.731, and 220.739).

1 (7) The right to have all other collection actions
2 attempted before a jeopardy assessment unless delay will
3 endanger collection and, after a jeopardy assessment, the
4 right to have an immediate review of the jeopardy assessment
5 (see ss. 212.15, 213.73(3), 213.732, and 220.719(2)).

6 (8) The right to seek review, through formal or
7 informal proceedings, of any adverse decisions relating to
8 determinations in the audit or collections processes and the
9 right to seek a reasonable administrative stay of enforcement
10 actions while the taxpayer pursues other administrative
11 remedies available under Florida law (see ss. 120.80(14)(b),
12 213.21(1), 220.717, and 220.719(2)).

13 (9) The right to have the taxpayer's tax information
14 kept confidential unless otherwise specified by law (see s.
15 213.053).

16 (10) The right to procedures for retirement of tax
17 obligations by installment payment agreements which recognize
18 both the taxpayer's financial condition and the best interests
19 of the state, provided that the taxpayer gives accurate,
20 current information and meets all other tax obligations on
21 schedule (see s. 213.21(4)).

22 (11) The right to procedures for requesting
23 cancellation, release, or modification of liens filed by the
24 department and for requesting that any lien which is filed in
25 error be so noted on the lien cancellation filed by the
26 department, in public notice, and in notice to any credit
27 agency at the taxpayer's request (see ss. 198.22, 199.262,
28 212.15(4), 213.733, and 220.819).

29 (12) The right to procedures which assure that the
30 individual employees of the department are not paid,
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1 evaluated, or promoted on the basis of the amount of
2 assessments or collections from taxpayers (see s. 213.30(2)).

3 (13) The right to an action at law within the
4 limitations of s. 768.28, relating to sovereign immunity, to
5 recover damages against the state or the Department of Revenue
6 for injury caused by the wrongful or negligent act or omission
7 of a department officer or employee (see s. 768.28).

8 (14) The right of the taxpayer or the department, as
9 the prevailing party in a judicial or administrative action
10 brought or maintained without the support of justiciable
11 issues of fact or law, to recover all costs of the
12 administrative or judicial action, including reasonable
13 attorney's fees, and of the department and taxpayer to settle
14 such claims through negotiations (see ss. 57.105 and 57.111).

15 (15) The right to have the department begin and
16 complete its audits in a timely and expeditious manner after
17 notification of intent to audit (see s. 95.091).

18 (16) The right to have the department actively
19 identify and review multistate proposals that offer more
20 efficient and effective methods for administering the revenue
21 sources of this state (see s. 213.256).

22 (17) The right to have the department actively
23 investigate and, where appropriate, implement automated or
24 electronic business methods that enable the department to more
25 efficiently and effectively administer the revenue sources of
26 this state at less cost and effort for taxpayers.

27 (18) The right to waiver of interest that accrues as
28 the result of errors or delays caused by a department employee
29 (see s. 213.21(3)).

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1 (19) The right to participate in free educational
2 activities that help the taxpayer successfully comply with the
3 revenue laws of this state.

4 Section 9. Paragraph (a) of subsection (3) of section
5 213.21, Florida Statutes, is amended to read:

6 213.21 Informal conferences; compromises.--

7 (3)(a) A taxpayer's liability for any tax or interest
8 specified in s. 72.011(1) may be compromised by the department
9 upon the grounds of doubt as to liability for or
10 collectibility of such tax or interest. A taxpayer's liability
11 for interest under any of the chapters specified in s.
12 72.011(1) shall be settled or compromised in whole or in part
13 whenever or to the extent that the department determines that
14 the delay in the determination of the amount due is

15 attributable to the action or inaction of the department.A

16 taxpayer's liability for penalties under any of the chapters
17 specified in s. 72.011(1) may be settled or compromised if it
18 is determined by the department that the noncompliance is due
19 to reasonable cause and not to willful negligence, willful
20 neglect, or fraud. A taxpayer who establishes reasonable
21 reliance on the written advice issued by the department to the
22 taxpayer will be deemed to have shown reasonable cause for the
23 noncompliance. In addition, a taxpayer's liability for
24 penalties under any of the chapters specified in s. 72.011(1)
25 in excess of 25 percent of the tax shall be settled or
26 compromised if the department determines that the
27 noncompliance is due to reasonable cause and not to willful
28 negligence, willful neglect, or fraud. The department shall
29 maintain records of all compromises, and the records shall
30 state the basis for the compromise. The records of compromise
31 under this paragraph shall not be subject to disclosure

1 pursuant to s. 119.07(1) and shall be considered confidential
2 information governed by the provisions of s. 213.053.

3 Section 10. Except as otherwise provided herein, this
4 act shall take effect upon becoming a law.

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HOUSE SUMMARY

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Revises various provisions relating to taxpayer's rights.
See bill for details.

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