

Bill No. CS for SB 2302

Amendment No. Barcode 452304

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

.
.
.
.
.

Senator Pruitt moved the following amendment:

Senate Amendment (with title amendment)

On page 117, line 1,

insert:

Section 51. Subsections (16), (17), and (18) are added to section 213.015, Florida Statutes, to read:

213.015 Taxpayer rights.--There is created a Florida Taxpayer's Bill of Rights to guarantee that the rights, privacy, and property of Florida taxpayers are adequately safeguarded and protected during tax assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements which explain, in simple, nontechnical terms, the rights and obligations of the Department of Revenue and taxpayers. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax assessment and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of

Bill No. CS for SB 2302

Amendment No. ____ Barcode 452304

1 Revenue. The rights so guaranteed Florida taxpayers in the
2 Florida Statutes and the departmental rules are:

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

7 (17) The right to have the department actively
8 investigate and, where appropriate, implement automated or
9 electronic business methods that enable the department to more
10 efficiently and effectively administer the revenue sources of
11 this state at less cost and effort for taxpayers.

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

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

18 (20) The right to pay a reasonable fine or percentage
19 of tax, whichever is less, to reinstate an exemption from any
20 tax which a taxpayer would have been entitled to receive but
21 which was lost because the taxpayer failed to properly
22 register as a tax dealer in this state or obtain the necessary
23 certificates entitling the taxpayer to the exemption (see s.
24 212.07(9)).

25 (21) The right to fair and consistent application of
26 the tax laws of this state by the Department of Revenue.

27
28 (Redesignate subsequent sections.)

29
30
31

Bill No. CS for SB 2302

Amendment No. ____ Barcode 452304

1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 5, line 20, after the semicolon

4

5 insert:

6 amending s. 213.15, F.S.; specifying additional

7 taxpayer rights;

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31