

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Brummer offered the following:

Amendment (with directory and title amendments)

Between line(s) 1976 & 1977, insert:

(7) Notwithstanding any other provision of this section, the department may provide:

(n) Information contained in returns, reports, accounts, or declarations to the Board of Accountancy in connection with a disciplinary proceeding conducted pursuant to chapter 473 when related to a certified public accountant participating in the certified audits project, or to the court in connection with a civil proceeding brought by the department relating to a claim for recovery of taxes due to negligence on the part of a certified public accountant participating in the certified audits project. In any judicial proceeding brought by the department, upon motion for protective order, the court shall limit disclosure of tax information when necessary to effectuate

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28 the purposes of this section. ~~This paragraph is repealed on July~~
29 ~~1, 2006.~~

30 Section 45. Subsection (8) of section 213.21, Florida
31 Statutes, is amended to read:

32 213.21 Informal conferences; compromises.--

33 (8) In order to determine whether certified audits are an
34 effective tool in the overall state tax collection effort, the
35 executive director of the department or the executive director's
36 designee shall settle or compromise penalty liabilities of
37 taxpayers who participate in the certified audits project. As
38 further incentive for participating in the program, the
39 department shall abate the first \$25,000 of any interest
40 liability and 25 percent of any interest due in excess of the
41 first \$25,000. A settlement or compromise of penalties or
42 interest pursuant to this subsection shall not be subject to the
43 provisions of paragraph (3)(a), except for the requirement
44 relating to confidentiality of records. The department may
45 consider an additional compromise of tax or interest pursuant to
46 the provisions of paragraph (3)(a). This subsection does not
47 apply to any liability related to taxes collected but not
48 remitted to the department. ~~This subsection is repealed on July~~
49 ~~1, 2006.~~

50 Section 4. Subsection (2) of section 213.285, Florida
51 Statutes, is amended to read:

52 213.285 Certified audits.--

53 (2)(a) The department is authorized to initiate a
54 certified audits project to further enhance tax compliance
55 reviews performed by qualified practitioners and to encourage
56 taxpayers to hire qualified practitioners at their own expense

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57 | to review and report on their tax compliance. The nature of
58 | certified audit work performed by qualified practitioners shall
59 | be agreed-upon procedures in which the department is the
60 | specified user of the resulting report.

61 | (b) As an incentive for taxpayers to incur the costs of a
62 | certified audit, the department shall compromise penalties and
63 | abate interest due on any tax liabilities revealed by a
64 | certified audit as provided in s. 213.21. This authority to
65 | compromise penalties or abate interest shall not apply to any
66 | liability for taxes that were collected by the participating
67 | taxpayer but that were not remitted to the department.

68 | ~~(c) The certified audits project is repealed on July 1,~~
69 | ~~2006, or upon completion of the project as determined by the~~
70 | ~~department, whichever occurs first.~~

71 | ===== D I R E C T O R Y A M E N D M E N T =====

72 | Remove line(s) 1936-1937, and insert:
73 | Section 44. Subsection (6) and paragraph (n) of subsection
74 | (7) of section 213.053, Florida Statutes, are amended to read:

76 | ===== T I T L E A M E N D M E N T =====

77 | Remove line(s) 90-93, and insert:
78 | Government Accountability; amending s. 196.101, F.S.; deleting
79 | references to the Office of Program Policy Analysis and
80 | Government Accountability and the director of the office;
81 | amending s. 213.053, F.S.; deleting references to the Office of
82 | Program Policy Analysis and Government Accountability and the
83 | director of the office; removing repeal of provisions relating
84 | to confidentiality of certain information in disciplinary
85 | proceedings; amending s. 213.21, F.S.; removing repeal of

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86 provisions relating to incentives for participation in a
87 certified audits project; amending s. 213.285, F.S.; removing
88 repeal of provisions relating to a certified audits project;
89 repealing s. 215.44(6), F.S.,