

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Kallinger offered the following:

**Amendment**

Remove line(s) 80-143, and insert:

(4) A taxpayer may participate in the amnesty program or the certified audits program authorized by s. 213.285, Florida Statutes, whether or not the taxpayer is under audit, inquiry, examination, or civil investigation initiated by the Department of Revenue, regardless of whether the amount due is included in a proposed assessment or an assessment, bill, notice, or demand for payment issued by the Department of Revenue, and without regard to whether the amount due is subject to a pending administrative or judicial proceeding. If any of the circumstances set forth in this subsection apply, the taxpayer shall be required to pay the full amount of the tax due and 75 percent of the amount of interest due. A taxpayer that is participating in the certified audits program authorized by s.

Amendment No. (for drafter's use only)

28 213.285, Florida Statutes, shall be eligible for the interest  
29 and penalty compromises authorized by either the amnesty program  
30 or the certified audits program, but not both.

31 (5) If the circumstances set forth in subsection (4) do  
32 not apply and the initial contact with the Department of Revenue  
33 is made by the taxpayer pursuant to the amnesty program, the  
34 taxpayer shall be required to pay the full amount of the tax due  
35 and 50 percent of the amount of interest due.

36 (6) No penalties shall be imposed on any tax paid pursuant  
37 to the amnesty program, and the Department of Revenue shall not  
38 initiate a criminal investigation against or refer for  
39 prosecution any taxpayer participating in the amnesty program  
40 with respect to the failure to timely pay the tax disclosed in  
41 the amnesty program.

42 (7) Participation in the amnesty program shall be  
43 conditioned upon the taxpayer's express waiver of rights to  
44 contest taxes being reported pursuant to the amnesty program. If  
45 the taxes reported pursuant to the amnesty program are the  
46 subject of a pending informal protest under s. 213.21, Florida  
47 Statutes, or of administrative or judicial proceedings that have  
48 not become final as of the date payment of the taxes is made  
49 pursuant to the amnesty program, participation in the amnesty  
50 program is conditioned upon the taxpayer's withdrawal of such  
51 informal protest or dismissal of such administrative or judicial  
52 proceeding. Participation in the amnesty program shall also be  
53 conditioned upon the taxpayer's express agreement to waive any  
54 right to claim a refund or to protest or initiate an  
55 administrative or judicial proceeding to review any denial of a  
56 refund claim for any refund of tax or interest paid under the

177723

Amendment No. (for drafter's use only)

57 amnesty program except as provided in this subsection. No refund  
58 may be made of any penalty or interest paid prior to July 1,  
59 2003. Any credit or refund of tax or interest paid as a result  
60 of participation in the amnesty program shall be strictly  
61 limited to amounts determined by the Department of Revenue to  
62 have been paid in error.

63 (8) A taxpayer that has been placed on notice that the  
64 taxpayer is under criminal investigation, or is under  
65 indictment, information, or prosecution regarding a revenue law  
66 of this state shall not be eligible to participate in the  
67 amnesty program. A taxpayer that has been convicted of a crime  
68 regarding a revenue law of this state shall not be eligible to  
69 participate in the amnesty program.

70 (9) With or without an audit, the Department of Revenue is  
71 authorized to issue a notice or demand for payment with respect  
72 to any tax or interest that it determines to be due with any  
73 return filed under the tax amnesty program, and such notice and  
74 demand shall be prima facie correct in any administrative,  
75 judicial, or quasi-judicial proceeding.

76 (10) The Department of Revenue may, on the basis of fraud,  
77 misrepresentation, or mutual mistake of fact, rescind a grant of  
78 amnesty. Any taxpayer that files under the amnesty program or  
79 the certified audits program authorized by s. 213.285, Florida  
80 Statutes, false or fraudulent returns, forms, or documentation  
81 or attempts