

By Senator Haridopolos

26-2198-03

1                                   A bill to be entitled  
2           An act relating to state revenue laws; amending  
3           s. 213.053, F.S., relating to confidentiality  
4           and information sharing; deleting a scheduled  
5           repeal; amending s. 213.21, F.S., relating to  
6           informal conference procedures; deleting a  
7           scheduled repeal; amending s. 213.285, F.S.,  
8           relating to certified audits; deleting a  
9           scheduled repeal; providing an effective date.

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

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13           Section 1. Paragraph (n) of subsection (7) of section  
14 213.053, Florida Statutes, is amended to read:

15           213.053 Confidentiality and information sharing.--

16           (7) Notwithstanding any other provision of this  
17 section, the department may provide:18           (n) Information contained in returns, reports,  
19 accounts, or declarations to the Board of Accountancy in  
20 connection with a disciplinary proceeding conducted pursuant  
21 to chapter 473 when related to a certified public accountant  
22 participating in the certified audits project, or to the court  
23 in connection with a civil proceeding brought by the  
24 department relating to a claim for recovery of taxes due to  
25 negligence on the part of a certified public accountant  
26 participating in the certified audits project. In any  
27 judicial proceeding brought by the department, upon motion for  
28 protective order, the court shall limit disclosure of tax  
29 information when necessary to effectuate the purposes of this  
30 section. ~~This paragraph is repealed on July 1, 2006.~~

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1 Disclosure of information under this subsection shall be  
2 pursuant to a written agreement between the executive director  
3 and the agency. Such agencies, governmental or  
4 nongovernmental, shall be bound by the same requirements of  
5 confidentiality as the Department of Revenue. Breach of  
6 confidentiality is a misdemeanor of the first degree,  
7 punishable as provided by s. 775.082 or s. 775.083.

8 Section 2. Subsection (8) of section 213.21, Florida  
9 Statutes, is amended to read:

10 213.21 Informal conferences; compromises.--

11 (8) In order to determine whether certified audits are  
12 an effective tool in the overall state tax collection effort,  
13 the executive director of the department or the executive  
14 director's designee shall settle or compromise penalty  
15 liabilities of taxpayers who participate in the certified  
16 audits project. As further incentive for participating in the  
17 program, the department shall abate the first \$25,000 of any  
18 interest liability and 25 percent of any interest due in  
19 excess of the first \$25,000. A settlement or compromise of  
20 penalties or interest pursuant to this subsection shall not be  
21 subject to the provisions of paragraph (3)(a), except for the  
22 requirement relating to confidentiality of records. The  
23 department may consider an additional compromise of tax or  
24 interest pursuant to the provisions of paragraph (3)(a). This  
25 subsection does not apply to any liability related to taxes  
26 collected but not remitted to the department. ~~This subsection~~  
27 ~~is repealed on July 1, 2006.~~

28 Section 3. Subsection (2) of section 213.285, Florida  
29 Statutes, is amended to read:

30 213.285 Certified audits.--

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1           (2)(a) The department is authorized to initiate a  
2 certified audits project to further enhance tax compliance  
3 reviews performed by qualified practitioners and to encourage  
4 taxpayers to hire qualified practitioners at their own expense  
5 to review and report on their tax compliance. The nature of  
6 certified audit work performed by qualified practitioners  
7 shall be agreed-upon procedures in which the department is the  
8 specified user of the resulting report.

9           (b) As an incentive for taxpayers to incur the costs  
10 of a certified audit, the department shall compromise  
11 penalties and abate interest due on any tax liabilities  
12 revealed by a certified audit as provided in s. 213.21. This  
13 authority to compromise penalties or abate interest shall not  
14 apply to any liability for taxes that were collected by the  
15 participating taxpayer but that were not remitted to the  
16 department.

17           ~~(c) The certified audits project is repealed on July~~  
18 ~~1, 2006, or upon completion of the project as determined by~~  
19 ~~the department, whichever occurs first.~~

20           Section 4. This act shall take effect July 1, 2003.

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23           SENATE SUMMARY

24           Deletes scheduled repeals of provisions relating to state  
25 revenue laws. (See bill for details.)