

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Bogdanoff offered the following:

2
3 **Amendment**

4 Remove lines 163-190 and insert:

5 (9) In lieu of making full payment, as provided in
6 subsection (3), a taxpayer may request in writing to make
7 stipulated payments under a stipulated payment agreement. To be
8 eligible to make stipulated payments, the taxpayer must sign the
9 agreement to participate in the amnesty program, make a request
10 for stipulated payments, and sign a stipulated payment
11 agreement. The taxpayer shall make a minimum down payment of
12 12.5 percent of the outstanding amount due under the amnesty,
13 pay the remaining balance in up to seven additional monthly
14 installments, and meet each payment term detailed on the
15 amortization schedule provided by the department. Interest on
16 the balance shall accrue pursuant to s. 213.235, Florida

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17 Statutes. If a taxpayer fails to make a monthly installment
18 payment or is delinquent, the agreement to participate in the
19 amnesty program and the stipulated payment agreement are void
20 and the full amount of the original liability, including any
21 interest and penalty, are due and payable.

22 (10) A taxpayer under criminal investigation, indictment,
23 information, or prosecution regarding a revenue law of this
24 state is not eligible to participate in the amnesty program. A
25 taxpayer under pretrial intervention or a diversion program,
26 probation, or community control or in a work camp, jail, state
27 prison, or another correctional system regarding a revenue law
28 of this state is not eligible to participate in the amnesty
29 program.

30 (11) With or without an audit, the Department of Revenue
31 may issue a notice or demand for payment with respect to any tax
32 or interest that the department determines to be due with any
33 return filed under the tax amnesty program, and such notice and
34 demand is prima facie correct in any administrative, judicial,
35 or quasi-judicial proceeding.

36 (12) The Department of Revenue may, on the basis of fraud,
37 misrepresentation, or mutual mistake of fact, rescind a grant of
38 amnesty, including any amnesty granted as a result of
39 participation in the certified audit program during the period
40 the amnesty program is in effect. Any taxpayer that files under
41 the amnesty program false or fraudulent returns, forms, or
42 documentation or attempts in any manner to defeat or evade a tax
43 is subject to applicable penalties and criminal prosecution.

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44 (13) Any local option tax administered by a local
45 government that imposed the tax pursuant to a statute permitting
46 self-administration is excluded from the amnesty program unless
47 the local government notifies the Department of Revenue by June
48 1, 2010, that it chooses to participate in the amnesty program.

49 (14) The executive director of the Department of Revenue