



752860

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/20/2013	.	
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The Committee on Banking and Insurance (Clemens) recommended the following:

Senate Amendment (with title amendment)

Delete lines 71 - 78
and insert:

(2) (a) The department may ~~is authorized to~~ initiate a certified audit program for sales and use taxes imposed under chapter 212 and local option taxes imposed under ss. 125.0104 and 125.0108 and administered by the department ~~audits project~~ to further enhance tax compliance reviews performed by qualified practitioners and ~~to~~ encourage taxpayers to hire qualified practitioners at their own expense to review and report on their tax compliance. The nature of certified audit work performed by



752860

13 qualified practitioners shall be agreed-upon procedures in which
14 the department is the specified user of the resulting report.

15
16 ===== T I T L E A M E N D M E N T =====

17 And the title is amended as follows:

18 Delete line 10

19 and insert:

20 provisions; specifying the tax programs to be audited;

21 revising procedures, deadlines, and notice