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LEGISLATIVE ACTION

Senate

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House

The Committee on Governmental Oversight and Accountability
(Hukill) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (3) of section 20.21, Florida
Statutes, is amended to read:

20.21 Department of Revenue.—There is created a Department
of Revenue.

(3) The position of taxpayers' rights advocate is created
within the Department of Revenue. The taxpayers' rights advocate



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11 shall be appointed by the Chief Inspector General but is under
12 the general supervision of the agency head for administrative
13 purposes. The taxpayers' rights advocate must report to the
14 Chief Inspector General and may be removed from office only by
15 the Chief Inspector General ~~shall be appointed by and report to~~
16 ~~the executive director of the department.~~ The responsibilities
17 of the taxpayers' rights advocate include, but are not limited
18 to, the following:

19 (a) Facilitating the resolution of taxpayer complaints and
20 problems which have not been resolved through normal
21 administrative channels within the department, including any
22 taxpayer complaints regarding unsatisfactory treatment of
23 taxpayers by employees of the department.

24 (b) Issuing a stay action on behalf of a taxpayer who has
25 suffered or is about to suffer irreparable loss as a result of
26 action by the department.

27 (c) On or before January 1 of each year, the taxpayers'
28 rights advocate shall furnish to the Governor, the President of
29 the Senate, the Speaker of the House of Representatives, and the
30 Chief Inspector General a report that must include the
31 following:

32 1. The objectives of the taxpayers' rights advocate for the
33 upcoming fiscal year.

34 2. The number of complaints filed in the previous fiscal
35 year.

36 3. A summary of resolutions or outstanding issues from the
37 previous fiscal year report.

38 4. A summary of the most serious problems encountered by
39 taxpayers, including a description of the nature of the



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40 problems, and the number of complaints for each such serious
41 problem.

42 5. The initiatives the taxpayers' rights advocate has taken
43 or is planning to take to improve taxpayer services and the
44 department's responsiveness.

45 6. Recommendations for administrative or legislative action
46 as appropriate to resolve problems encountered by taxpayers.

47 7. Other information as the taxpayers' rights advocate may
48 deem advisable.

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50 The report must contain a complete and substantive analysis in
51 addition to statistical information.

52 Section 2. Subsection (1) of section 213.018, Florida
53 Statutes, is amended to read:

54 213.018 Taxpayer problem resolution program; taxpayer
55 assistance orders.—A taxpayer problem resolution program shall
56 be available to taxpayers to facilitate the prompt review and
57 resolution of taxpayer complaints and problems which have not
58 been addressed or remedied through normal administrative
59 proceedings or operational procedures and to assure that
60 taxpayer rights are safeguarded and protected during tax
61 determination and collection processes.

62 (1) The Chief Inspector General shall appoint a taxpayers'
63 rights advocate, and the executive director of the Department of
64 Revenue shall designate a ~~taxpayers' rights advocate and~~
65 adequate staff to administer the taxpayer problem resolution
66 program.

67 Section 3. This act shall take effect July 1, 2018.

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69 ===== T I T L E A M E N D M E N T =====

70 And the title is amended as follows:

71 Delete everything before the enacting clause

72 and insert:

73 A bill to be entitled

74 An act relating to the taxpayers' rights advocate;
75 amending s. 20.21, F.S.; providing for the appointment
76 of the taxpayers' rights advocate within the
77 Department of Revenue by the Chief Inspector General
78 rather than by the department's executive director;
79 revising the supervisory authority over the taxpayers'
80 rights advocate; providing that the taxpayers' rights
81 advocate may be removed from office only by the Chief
82 Inspector General; requiring the taxpayers' rights
83 advocate to furnish an annual report to the Governor,
84 the Legislature, and the Chief Inspector General by a
85 specified date; providing requirements for the report;
86 amending s. 213.018, F.S.; conforming a provision to
87 changes made by the act; providing an effective date.