



487372

595-03206-18

Proposed Committee Substitute by the Committee on Rules
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the taxpayers' rights advocate;
amending s. 20.21, F.S.; providing for the appointment
of the taxpayers' rights advocate within the
Department of Revenue by the Chief Inspector General
rather than by the department's executive director;
revising the supervisory authority over the taxpayers'
rights advocate; providing that the taxpayers' rights
advocate may be removed from office only by the Chief
Inspector General; requiring the taxpayers' rights
advocate to furnish an annual report to the Governor,
the Legislature, and the Chief Inspector General by a
specified date; providing requirements for the report;
amending s. 213.018, F.S.; conforming a provision to
changes made by the act; amending s. 213.053, F.S.;
requiring that information received by the department
in connection with the administration of taxes be made
available to the taxpayers' rights advocate or his or
her authorized agent in the performance of their
official duties; providing that the person who serves
as the taxpayers' rights advocate as of a certain date
shall continue to serve in such capacity until he or
she voluntarily leaves the position or is removed by
the Chief Inspector General; providing an effective
date.

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



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

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

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

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

1. The objectives of the taxpayers' rights advocate for the



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57 upcoming fiscal year.

58 2. The number of complaints filed in the previous fiscal
59 year.

60 3. A summary of resolutions or outstanding issues from the
61 previous fiscal year report.

62 4. A summary of the most common problems encountered by
63 taxpayers, including a description of the nature of the
64 problems, and the number of complaints for each such problem.

65 5. The initiatives the taxpayers' rights advocate has taken
66 or is planning to take to improve taxpayer services and the
67 department's responsiveness.

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

70 7. Other information as the taxpayers' rights advocate may
71 deem advisable.

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73 The report must contain a complete and substantive analysis in
74 addition to statistical information.

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

77 213.018 Taxpayer problem resolution program; taxpayer
78 assistance orders.—A taxpayer problem resolution program shall
79 be available to taxpayers to facilitate the prompt review and
80 resolution of taxpayer complaints and problems which have not
81 been addressed or remedied through normal administrative
82 proceedings or operational procedures and to assure that
83 taxpayer rights are safeguarded and protected during tax
84 determination and collection processes.

85 (1) The Chief Inspector General shall appoint a taxpayers'



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86 rights advocate, and the executive director of the Department of
87 Revenue shall designate ~~a taxpayers' rights advocate and~~
88 adequate staff to administer the taxpayer problem resolution
89 program.

90 Section 3. Paragraph (a) of subsection (7) of section
91 213.053, Florida Statutes, is amended to read:

92 213.053 Confidentiality and information sharing.—

93 (7) (a) Any information received by the Department of
94 Revenue in connection with the administration of taxes,
95 including, but not limited to, information contained in returns,
96 reports, accounts, or declarations filed by persons subject to
97 tax, shall be made available to the following in performance of
98 their official duties:

99 1. The Auditor General or his or her authorized agent;

100 2. The director of the Office of Program Policy Analysis
101 and Government Accountability or his or her authorized agent;

102 3. The Chief Financial Officer or his or her authorized
103 agent;

104 4. The Director of the Office of Insurance Regulation of
105 the Financial Services Commission or his or her authorized
106 agent;

107 5. A property appraiser or tax collector or their
108 authorized agents pursuant to s. 195.084(1);

109 6. Designated employees of the Department of Education
110 solely for determination of each school district's price level
111 index pursuant to s. 1011.62(2); ~~and~~

112 7. The executive director of the Department of Economic
113 Opportunity or his or her authorized agent; and

114 8. The taxpayers' rights advocate or his or her authorized



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115 agent pursuant to s. 20.21(3).

116 Section 4. The person who serves as the taxpayers' rights
117 advocate as of the effective date of this act shall continue to
118 serve in that capacity until such person voluntarily leaves the
119 position or is removed by the Chief Inspector General.

120 Section 5. This act shall take effect July 1, 2018.