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LEGISLATIVE ACTION

Senate

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House

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Appropriations Subcommittee on Finance and Tax (Hukill)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 26 - 80

and insert:

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



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11 are not limited to, the following:

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

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

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

25 1. The objectives of the taxpayers' rights advocate for the  
26 upcoming fiscal year.

27 2. The number of complaints filed in the previous fiscal  
28 year.

29 3. A summary of resolutions or outstanding issues from the  
30 previous fiscal year report.

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

34 5. The initiatives the taxpayers' rights advocate has taken  
35 or is planning to take to improve taxpayer services and the  
36 department's responsiveness.

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

39 7. Other information as the taxpayers' rights advocate may



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40 deem advisable.

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42 The report must contain a complete and substantive analysis in  
43 addition to statistical information.

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

46 213.018 Taxpayer problem resolution program; taxpayer  
47 assistance orders.—A taxpayer problem resolution program shall  
48 be available to taxpayers to facilitate the prompt review and  
49 resolution of taxpayer complaints and problems which have not  
50 been addressed or remedied through normal administrative  
51 proceedings or operational procedures and to assure that  
52 taxpayer rights are safeguarded and protected during tax  
53 determination and collection processes.

54 (1) The Chief Inspector General shall appoint a taxpayers'  
55 rights advocate, and the executive director of the Department of  
56 Revenue shall designate a ~~taxpayers' rights advocate~~ and  
57 adequate staff to administer the taxpayer problem resolution  
58 program.

59 Section 3. Paragraph (a) of subsection (7) of section  
60 213.053, Florida Statutes, is amended to read:

61 213.053 Confidentiality and information sharing.—

62 (7) (a) Any information received by the Department of  
63 Revenue in connection with the administration of taxes,  
64 including, but not limited to, information contained in returns,  
65 reports, accounts, or declarations filed by persons subject to  
66 tax, shall be made available to the following in performance of  
67 their official duties:

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



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

71           3. The Chief Financial Officer or his or her authorized  
72 agent;

73           4. The Director of the Office of Insurance Regulation of  
74 the Financial Services Commission or his or her authorized  
75 agent;

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

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

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

83           8. The taxpayers' rights advocate or his or her authorized  
84 agent pursuant to s. 20.21(3).

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

89  
90 ===== T I T L E   A M E N D M E N T =====

91 And the title is amended as follows:

92           Delete line 15

93 and insert:

94           changes made by the act; amending s. 213.053, F.S.;

95           requiring that information received by the department

96           in connection with the administration of taxes be made

97           available to the taxpayers' rights advocate or his or



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98 her authorized agent in the performance of their  
99 official duties; providing that the person who serves  
100 as the taxpayers' rights advocate as of a certain date  
101 shall continue to serve in such capacity until he or  
102 she voluntarily leaves the position or is removed by  
103 the Chief Inspector General; providing an effective  
104 date.