

By Senator Hukill

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1 A bill to be entitled
2 An act relating to the taxpayers' rights advocate;
3 amending s. 20.21, F.S.; revising the supervisory
4 authority over the taxpayers' rights advocate within
5 the Department of Revenue; providing that the
6 taxpayers' rights advocate may be removed from office
7 only by the Chief Inspector General for cause;
8 requiring the taxpayers' rights advocate to furnish an
9 annual report to the Governor, the Legislature, and
10 the Chief Inspector General by a specified date;
11 providing requirements for the report; providing an
12 effective date.

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

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

18 20.21 Department of Revenue.—There is created a Department
19 of Revenue.

20 (3) The position of taxpayers' rights advocate is created
21 within the Department of Revenue. The taxpayers' rights advocate
22 is under the general supervision of the agency head for
23 administrative purposes, but must report to the Chief Inspector
24 General and may be removed from office only by the Chief
25 Inspector General for cause ~~shall be appointed by and report to~~
26 ~~the executive director of the department.~~ The responsibilities
27 of the taxpayers' rights advocate include, but are not limited
28 to, the following:

29 (a) Facilitating the resolution of taxpayer complaints and

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30 problems which have not been resolved through normal
31 administrative channels within the department, including any
32 taxpayer complaints regarding unsatisfactory treatment of
33 taxpayers by employees of the department.

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

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

42 1. The objectives of the taxpayers' rights advocate for the
43 upcoming fiscal year.

44 2. The number of complaints filed in the previous fiscal
45 year.

46 3. A summary of resolutions or outstanding issues from the
47 previous fiscal year report.

48 4. A summary of the most serious problems encountered by
49 taxpayers, including a description of the nature of the
50 problems, and the number of complaints for each such serious
51 problem.

52 5. The initiatives the taxpayers' rights advocate has taken
53 or is planning to take to improve taxpayer services and the
54 department's responsiveness.

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

57 7. Other information as the taxpayers' rights advocate may
58 deem advisable.

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60 The report must contain a complete and substantive analysis in
61 addition to statistical information.

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Section 2. This act shall take effect July 1, 2018.