

By the Committee on Governmental Oversight and Accountability;  
and Senator Hukill

585-01961-18

2018826c1

1 A bill to be entitled  
2 An act relating to the taxpayers' rights advocate;  
3 amending s. 20.21, F.S.; providing for the appointment  
4 of the taxpayers' rights advocate within the  
5 Department of Revenue by the Chief Inspector General  
6 rather than by the department's executive director;  
7 revising the supervisory authority over the taxpayers'  
8 rights advocate; providing that the taxpayers' rights  
9 advocate may be removed from office only by the Chief  
10 Inspector General; requiring the taxpayers' rights  
11 advocate to furnish an annual report to the Governor,  
12 the Legislature, and the Chief Inspector General by a  
13 specified date; providing requirements for the report;  
14 amending s. 213.018, F.S.; conforming a provision to  
15 changes made by the act; providing an effective date.  
16

17 Be It Enacted by the Legislature of the State of Florida:  
18

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

21 20.21 Department of Revenue.—There is created a Department  
22 of Revenue.

23 (3) The position of taxpayers' rights advocate is created  
24 within the Department of Revenue. The taxpayers' rights advocate  
25 shall be appointed by the Chief Inspector General but is under  
26 the general supervision of the agency head for administrative  
27 purposes. The taxpayers' rights advocate must report to the  
28 Chief Inspector General and may be removed from office only by  
29 the Chief Inspector General ~~shall be appointed by and report to~~

585-01961-18

2018826c1

30 ~~the executive director of the department.~~ The responsibilities  
31 of the taxpayers' rights advocate include, but are not limited  
32 to, the following:

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

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

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

46 1. The objectives of the taxpayers' rights advocate for the  
47 upcoming fiscal year.

48 2. The number of complaints filed in the previous fiscal  
49 year.

50 3. A summary of resolutions or outstanding issues from the  
51 previous fiscal year report.

52 4. A summary of the most serious problems encountered by  
53 taxpayers, including a description of the nature of the  
54 problems, and the number of complaints for each such serious  
55 problem.

56 5. The initiatives the taxpayers' rights advocate has taken  
57 or is planning to take to improve taxpayer services and the  
58 department's responsiveness.

585-01961-18

2018826c1

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

61       7. Other information as the taxpayers' rights advocate may  
62 deem advisable.

63  
64 The report must contain a complete and substantive analysis in  
65 addition to statistical information.

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

68       213.018 Taxpayer problem resolution program; taxpayer  
69 assistance orders.—A taxpayer problem resolution program shall  
70 be available to taxpayers to facilitate the prompt review and  
71 resolution of taxpayer complaints and problems which have not  
72 been addressed or remedied through normal administrative  
73 proceedings or operational procedures and to assure that  
74 taxpayer rights are safeguarded and protected during tax  
75 determination and collection processes.

76       (1) The Chief Inspector General shall appoint a taxpayers'  
77 rights advocate, and the executive director of the Department of  
78 Revenue shall designate a ~~taxpayers' rights advocate~~ and  
79 adequate staff to administer the taxpayer problem resolution  
80 program.

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