

**By** the Committees on Rules; and Governmental Oversight and Accountability; and Senator Hukill

595-03286-18

2018826c2

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; amending s. 213.053, F.S.;  
16          requiring that information received by the department  
17          in connection with the administration of taxes be made  
18          available to the taxpayers' rights advocate or his or  
19          her authorized agent in the performance of their  
20          official duties; providing that the person who serves  
21          as the taxpayers' rights advocate as of a certain date  
22          shall continue to serve in such capacity until he or  
23          she voluntarily leaves the position or is removed by  
24          the Chief Inspector General; providing an effective  
25          date.

26  
27   Be It Enacted by the Legislature of the State of Florida:

28  
29           Section 1. Subsection (3) of section 20.21, Florida

595-03286-18

2018826c2

30 Statutes, is amended to read:

31 20.21 Department of Revenue.—There is created a Department  
32 of Revenue.

33 (3) The position of taxpayers' rights advocate is created  
34 within the Department of Revenue. The taxpayers' rights advocate  
35 shall be appointed by the Chief Inspector General but is under  
36 the general supervision of the executive director for  
37 administrative purposes. The taxpayers' rights advocate must  
38 report to the Chief Inspector General and may be removed from  
39 office only by the Chief Inspector General ~~shall be appointed by~~  
40 ~~and report to the executive director of the department.~~ The  
41 responsibilities of the taxpayers' rights advocate include, but  
42 are not limited to, the following:

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

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

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

56 1. The objectives of the taxpayers' rights advocate for the  
57 upcoming fiscal year.

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

595-03286-18

2018826c2

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.

72  
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'  
86 rights advocate, and the executive director of the Department of  
87 Revenue shall designate a ~~taxpayers' rights advocate and~~

595-03286-18

2018826c2

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  
115 agent pursuant to s. 20.21(3).

116 Section 4. The person who serves as the taxpayers' rights

595-03286-18

2018826c2

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.