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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/01/2022	.	
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The Committee on Appropriations (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (c) is added to subsection (1) of
section 72.011, Florida Statutes, to read:

72.011 Jurisdiction of circuit courts in specific tax
matters; administrative hearings and appeals; time for
commencing action; parties; deposits.—

(1)



11 (c) A taxpayer may not submit records pertaining to an
12 assessment or refund claim as evidence in any proceeding under
13 this section if those records were available to, or required to
14 be kept by, the taxpayer and were not timely provided to the
15 Department of Revenue after a written request for the records
16 during the audit or protest period and before submission of a
17 petition for hearing pursuant to chapter 120 or the filing of an
18 action under paragraph (a), unless the taxpayer demonstrates to
19 the court or presiding officer good cause for its failure to
20 previously provide such records to the department. Good cause
21 may include, but is not limited to, circumstances where a
22 taxpayer was unable to originally provide records under
23 extraordinary circumstances as defined in s. 213.21(10)(d)2.

24 Section 2. Paragraph (b) of subsection (14) of section
25 120.80, Florida Statutes, is amended to read:

26 120.80 Exceptions and special requirements; agencies.—

27 (14) DEPARTMENT OF REVENUE.—

28 (b) *Taxpayer contest proceedings.*—

29 1. In any administrative proceeding brought pursuant to
30 this chapter as authorized by s. 72.011(1), the taxpayer shall
31 be designated the "petitioner" and the Department of Revenue
32 shall be designated the "respondent," except that for actions
33 contesting an assessment or denial of refund under chapter 207,
34 the Department of Highway Safety and Motor Vehicles shall be
35 designated the "respondent," and for actions contesting an
36 assessment or denial of refund under chapters 210, 550, 561,
37 562, 563, 564, and 565, the Department of Business and
38 Professional Regulation shall be designated the "respondent."

39 2. In any such administrative proceeding, the applicable



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40 department's burden of proof, except as otherwise specifically
41 provided by general law, shall be limited to a showing that an
42 assessment has been made against the taxpayer and the factual
43 and legal grounds upon which the applicable department made the
44 assessment.

45 3.a. Before ~~Prior to~~ filing a petition under this chapter,
46 the taxpayer shall pay to the applicable department the amount
47 of taxes, penalties, and accrued interest assessed by that
48 department which are not being contested by the taxpayer.
49 Failure to pay the uncontested amount shall result in the
50 dismissal of the action and imposition of an additional penalty
51 of 25 percent of the amount taxed.

52 b. The requirements of s. 72.011(2) and (3)(a) are
53 jurisdictional for any action under this chapter to contest an
54 assessment or denial of refund by the Department of Revenue, the
55 Department of Highway Safety and Motor Vehicles, or the
56 Department of Business and Professional Regulation.

57 4. Except as provided in s. 220.719, further collection and
58 enforcement of the contested amount of an assessment for
59 nonpayment or underpayment of any tax, interest, or penalty
60 shall be stayed beginning on the date a petition is filed. Upon
61 entry of a final order, an agency may resume collection and
62 enforcement action.

63 5. The prevailing party, in a proceeding under ss. 120.569
64 and 120.57 authorized by s. 72.011(1), may recover all legal
65 costs incurred in such proceeding, including reasonable attorney
66 ~~attorney's~~ fees, if the losing party fails to raise a
67 justiciable issue of law or fact in its petition or response.

68 6. Upon review pursuant to s. 120.68 of final agency action



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69 concerning an assessment of tax, penalty, or interest with
70 respect to a tax imposed under chapter 212, or the denial of a
71 refund of any tax imposed under chapter 212, if the court finds
72 that the Department of Revenue improperly rejected or modified a
73 conclusion of law, the court may award reasonable attorney
74 ~~attorney's~~ fees and reasonable costs of the appeal to the
75 prevailing appellant.

76 7. A taxpayer may not submit records pertaining to an
77 assessment or refund claim as evidence in any proceeding brought
78 pursuant to this chapter as authorized by s. 72.011(1) if those
79 records were available to, or required to be kept by, the
80 taxpayer and were not timely provided to the Department of
81 Revenue after a written request for the records during the audit
82 or protest period and before submission of a petition for
83 hearing under this chapter, unless the taxpayer demonstrates
84 good cause to the presiding officer for its failure to
85 previously provide such records to the department. Good cause
86 may include, but is not limited to, circumstances where a
87 taxpayer was unable to originally provide records under
88 extraordinary circumstances as defined in s. 213.21(10)(d)2.

89 Section 3. Paragraph (f) is added to subsection (4) of
90 section 202.34, Florida Statutes, and subsection (6) is added to
91 that section, to read:

92 202.34 Records required to be kept; power to inspect; audit
93 procedure.—

94 (4)

95 (f) Once the notification required by paragraph (a) is
96 issued, the department, at any time, may respond to contact
97 initiated by a taxpayer to discuss the audit, and the taxpayer



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98 may provide records or other information, electronically or
99 otherwise, to the department. The department may examine, at any
100 time, documentation and other information voluntarily provided
101 by the taxpayer, its representative, or other parties;
102 information already in the department's possession; or publicly
103 available information. The department's examination of such
104 information does not mean an audit has commenced if the review
105 takes place within 60 days after the notice of intent to conduct
106 an audit. The requirement in paragraph (a) does not limit the
107 department in making initial contact with the taxpayer to
108 confirm receipt of the notification or to confirm the date that
109 the audit will begin. If the taxpayer has not previously waived
110 the 60-day notice period and believes the department commenced
111 the audit prior to the 61st day, the taxpayer must object in
112 writing to the department before the issuance of an assessment
113 or the objection is waived. If the objection is not waived and
114 it is determined that the audit was commenced before the 61st
115 day after the issuance of the notice of intent to audit, the
116 tolling period provided for in s. 213.345 is considered lifted
117 for the number of days equal to the difference between the date
118 the audit commenced and the 61st day after the date of the
119 department's notice of intent to audit.

120 (6) The department may adopt rules to administer this
121 section.

122 Section 4. Paragraph (a) of subsection (4) of section
123 202.36, Florida Statutes, is amended to read:

124 202.36 Departmental powers; hearings; distress warrants;
125 bonds; subpoenas and subpoenas duces tecum.-

126 (4) (a) The department may issue subpoenas or subpoenas



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127 duces tecum compelling the attendance and testimony of witnesses
128 and the production of books, records, written materials, and
129 electronically recorded information. Subpoenas must be issued
130 with the written and signed approval of the executive director
131 or his or her designee on a written and sworn application by any
132 employee of the department. The application must set forth the
133 reason for the application, the name of the person subpoenaed,
134 the time and place of appearance of the witness, and a
135 description of any books, records, or electronically recorded
136 information to be produced, together with a statement by the
137 applicant that the department has unsuccessfully attempted other
138 reasonable means of securing information and that the testimony
139 of the witness or the written or electronically recorded
140 materials sought in the subpoena are necessary for the
141 collection of taxes, penalty, or interest or the enforcement of
142 the taxes levied or administered under this chapter. A subpoena
143 shall be served in the manner provided by law and by the Florida
144 Rules of Civil Procedure and shall be returnable only during
145 regular business hours and at least 20 calendar days after the
146 date of service of the subpoena. Any subpoena to which this
147 subsection applies must identify the taxpayer to whom the
148 subpoena relates and to whom the records pertain and must
149 provide other information to enable the person subpoenaed to
150 locate the records required under the subpoena. The department
151 shall give notice to the taxpayer to whom the subpoena relates
152 within 3 days after the day on which the service of the subpoena
153 is made. Within 14 days after service of the subpoena, the
154 person to whom the subpoena is directed may serve written
155 objection to the inspection or copying of any of the designated



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156 materials. If objection is made, the department may not inspect
157 or copy the materials, except pursuant to an order of the
158 circuit court. If an objection is made, the department may
159 petition any circuit court for an order to comply with the
160 subpoena. The subpoena must contain a written notice of the
161 right to object to the subpoena. Every subpoena served upon the
162 witness or custodian of records must be accompanied by a copy of
163 ~~the provisions of~~ this subsection. If a person refuses to obey a
164 subpoena or subpoena duces tecum, the department may apply to
165 any circuit court of this state to enforce compliance with the
166 subpoena. Witnesses are entitled to be paid a mileage allowance
167 and witness fees as authorized for witnesses in civil cases. The
168 failure of a taxpayer to provide documents available to, or
169 required to be kept by, the taxpayer and requested by a subpoena
170 issued under this section creates a rebuttable presumption that
171 the resulting proposed final agency action by the department, as
172 to the requested documents, is correct and that the requested
173 documents not produced by the taxpayer would be adverse to the
174 taxpayer's position as to the proposed final agency action. If a
175 taxpayer fails to provide documents requested by a subpoena
176 issued under this section, the department may make an assessment
177 from an estimate based upon the best information then available
178 to it for the taxable period of retail sales of the taxpayer,
179 together with any accrued interest and penalties. The department
180 shall inform the taxpayer of the reason for the estimate and the
181 information and methodology used to derive the estimate. The
182 assessment shall be considered prima facie correct, and the
183 taxpayer shall have the burden of showing any error in it. The
184 presumption and authority to use estimates for the purpose of an



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185 assessment under this paragraph do not apply solely because a
186 taxpayer or its representative requests a conference to
187 negotiate the production of a sample of records demanded by a
188 subpoena.

189 Section 5. Subsection (4) of section 206.14, Florida
190 Statutes, is amended to read:

191 206.14 Inspection of records; audits; hearings; forms;
192 rules and regulations.—

193 (4) If any person unreasonably refuses access to such
194 records, books, papers or other documents, or equipment, or if
195 any person fails or refuses to obey such subpoenas duces tecum
196 or to testify, except for lawful reasons, before the department
197 or any of its authorized agents, the department shall certify
198 the names and facts to the clerk of the circuit court of any
199 county; and the circuit court shall enter such order against
200 such person in the premises as the enforcement of this law and
201 justice requires. The failure of a taxpayer to provide documents
202 available to, or required to be kept by, the taxpayer and
203 requested by a subpoena issued under this section creates a
204 rebuttable presumption that the resulting proposed final agency
205 action by the department, as to the requested documents, is
206 correct and that the requested documents not produced by the
207 taxpayer would be adverse to the taxpayer's position as to the
208 proposed final agency action. If a taxpayer fails to provide
209 documents requested by a subpoena issued under this section, the
210 department may make an assessment from an estimate of the
211 taxpayer's liability based upon the best information then
212 available to it. The department shall inform the taxpayer of the
213 reason for the estimate and the information and methodology used



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214 to derive the estimate. The assessment shall be considered prima
215 facie correct, and the taxpayer shall have the burden of showing
216 any error in it. The presumption and authority to use estimates
217 for the purpose of an assessment under this paragraph do not
218 apply solely because a taxpayer or its representative requests a
219 conference to negotiate the production of a sample of records
220 demanding by a subpoena.

221 Section 6. Subsection (1) of section 206.9931, Florida
222 Statutes, is amended to read:

223 206.9931 Administrative provisions.—

224 (1) Any person producing in, importing into, or causing to
225 be imported into this state taxable pollutants for sale, use, or
226 otherwise and who is not registered or licensed pursuant to
227 other parts of this chapter is hereby required to register and
228 become licensed for the purposes of this part. Such person shall
229 register as either a producer or importer of pollutants and
230 shall be subject to all applicable registration and licensing
231 provisions of this chapter, as if fully set out in this part and
232 made expressly applicable to the taxes imposed herein,
233 including, but not limited to, ss. 206.02, 206.021, 206.022,
234 206.025, 206.03, 206.04, and 206.05. For the purposes of this
235 section, registrations required exclusively for this part shall
236 be made within 90 days of July 1, 1986, for existing businesses,
237 or before ~~prior to~~ the first production or importation of
238 pollutants for businesses created after July 1, 1986. ~~The fee~~
239 ~~for registration shall be \$30.~~ Failure to timely register is a
240 misdemeanor of the first degree, punishable as provided in s.
241 775.082 or s. 775.083.

242 Section 7. Paragraph (b) of subsection (3) of section



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243 211.125, Florida Statutes, is amended to read:

244 211.125 Administration of law; books and records; powers of
245 the department; refunds; enforcement provisions;
246 confidentiality.—

247 (3)

248 (b) The department may ~~shall have the power to~~ inspect or
249 examine the books, records, or papers of any operator, producer,
250 purchaser, royalty interest owner, taxpayer, or transporter of
251 taxable products which are reasonably required for the purposes
252 of this part and may require such person to testify under oath
253 or affirmation or to answer competent questions touching upon
254 such person's business or production of taxable products in this
255 ~~the~~ state.

256 1. The department may issue subpoenas to compel third
257 parties to testify or to produce records or other evidence held
258 by them.

259 2. Any duly authorized representative of the department may
260 administer an oath or affirmation.

261 3. If any person fails to comply with a request of the
262 department for the inspection of records, fails to give
263 testimony or respond to competent questions, or fails to comply
264 with a subpoena, a circuit court having jurisdiction over such
265 person may, upon application by the department, issue orders
266 necessary to secure compliance. The failure of a taxpayer to
267 provide documents available to, or required to be kept by, the
268 taxpayer and requested by a subpoena issued under this section
269 creates a rebuttable presumption that the resulting proposed
270 final agency action by the department, as to the requested
271 documents, is correct and that the requested documents not



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272 produced by the taxpayer would be adverse to the taxpayer's
273 position as to the proposed final agency action. If a taxpayer
274 fails to provide documents requested by a subpoena issued under
275 this section, the department may make an assessment from an
276 estimate based upon the best information then available to it.
277 The department shall inform the taxpayer of the reason for the
278 estimate and the information and methodology used to derive the
279 estimate. The assessment shall be considered prima facie
280 correct, and the taxpayer shall have the burden of showing any
281 error in it.

282 Section 8. Paragraph (a) of subsection (1) of section
283 212.05, Florida Statutes, is amended to read:

284 212.05 Sales, storage, use tax.—It is hereby declared to be
285 the legislative intent that every person is exercising a taxable
286 privilege who engages in the business of selling tangible
287 personal property at retail in this state, including the
288 business of making or facilitating remote sales; who rents or
289 furnishes any of the things or services taxable under this
290 chapter; or who stores for use or consumption in this state any
291 item or article of tangible personal property as defined herein
292 and who leases or rents such property within the state.

293 (1) For the exercise of such privilege, a tax is levied on
294 each taxable transaction or incident, which tax is due and
295 payable as follows:

296 (a)1.a. At the rate of 6 percent of the sales price of each
297 item or article of tangible personal property when sold at
298 retail in this state, computed on each taxable sale for the
299 purpose of remitting the amount of tax due the state, and
300 including each and every retail sale.



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301 b. Each occasional or isolated sale of an aircraft, boat,
302 mobile home, or motor vehicle of a class or type which is
303 required to be registered, licensed, titled, or documented in
304 this state or by the United States Government is ~~shall be~~
305 subject to tax at the rate provided in this paragraph. The
306 department shall by rule adopt any nationally recognized
307 publication for valuation of used motor vehicles as the
308 reference price list for any used motor vehicle which is
309 required to be licensed pursuant to s. 320.08(1), (2), (3)(a),
310 (b), (c), or (e), or (9). If any party to an occasional or
311 isolated sale of such a vehicle reports to the tax collector a
312 sales price which is less than 80 percent of the average loan
313 price for the specified model and year of such vehicle as listed
314 in the most recent reference price list, the tax levied under
315 this paragraph shall be computed by the department on such
316 average loan price unless the parties to the sale have provided
317 to the tax collector an affidavit signed by each party, or other
318 substantial proof, stating the actual sales price. Any party to
319 such sale who reports a sales price less than the actual sales
320 price is guilty of a misdemeanor of the first degree, punishable
321 as provided in s. 775.082 or s. 775.083. The department shall
322 collect or attempt to collect from such party any delinquent
323 sales taxes. In addition, such party shall pay any tax due and
324 any penalty and interest assessed plus a penalty equal to twice
325 the amount of the additional tax owed. Notwithstanding any other
326 provision of law, the Department of Revenue may waive or
327 compromise any penalty imposed pursuant to this subparagraph.

328 2. This paragraph does not apply to the sale of a boat or
329 aircraft by or through a registered dealer under this chapter to



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330 a purchaser who, at the time of taking delivery, is a
331 nonresident of this state, does not make his or her permanent
332 place of abode in this state, and is not engaged in carrying on
333 in this state any employment, trade, business, or profession in
334 which the boat or aircraft will be used in this state, or is a
335 corporation none of the officers or directors of which is a
336 resident of, or makes his or her permanent place of abode in,
337 this state, or is a noncorporate entity that has no individual
338 vested with authority to participate in the management,
339 direction, or control of the entity's affairs who is a resident
340 of, or makes his or her permanent abode in, this state. For
341 purposes of this exemption, either a registered dealer acting on
342 his or her own behalf as seller, a registered dealer acting as
343 broker on behalf of a seller, or a registered dealer acting as
344 broker on behalf of the nonresident purchaser may be deemed to
345 be the selling dealer. This exemption is ~~shall~~ not be allowed
346 unless:

347 a. The nonresident purchaser removes a qualifying boat, as
348 described in sub-subparagraph f., from this ~~the~~ state within 90
349 days after the date of purchase or extension, or the nonresident
350 purchaser removes a nonqualifying boat or an aircraft from this
351 state within 10 days after the date of purchase or, when the
352 boat or aircraft is repaired or altered, within 20 days after
353 completion of the repairs or alterations; or if the aircraft
354 will be registered in a foreign jurisdiction and:

355 (I) Application for the aircraft's registration is properly
356 filed with a civil airworthiness authority of a foreign
357 jurisdiction within 10 days after the date of purchase;

358 (II) The nonresident purchaser removes the aircraft from



359 this ~~the~~ state to a foreign jurisdiction within 10 days after
360 the date the aircraft is registered by the applicable foreign
361 airworthiness authority; and

362 (III) The aircraft is operated in this ~~the~~ state solely to
363 remove it from this ~~the~~ state to a foreign jurisdiction.

364
365 For purposes of this sub-subparagraph, the term "foreign
366 jurisdiction" means any jurisdiction outside of the United
367 States or any of its territories;

368 b. The nonresident purchaser, within 90 days after ~~from~~ the
369 date of departure, provides the department with written proof
370 that the nonresident purchaser licensed, registered, titled, or
371 documented the boat or aircraft outside this ~~the~~ state. If such
372 written proof is unavailable, within 90 days the nonresident
373 purchaser must ~~shall~~ provide proof that the nonresident
374 purchaser applied for such license, title, registration, or
375 documentation. The nonresident purchaser shall forward to the
376 department proof of title, license, registration, or
377 documentation upon receipt;

378 c. The nonresident purchaser, within 30 days after removing
379 the boat or aircraft from this state ~~Florida~~, furnishes the
380 department with proof of removal in the form of receipts for
381 fuel, dockage, slippage, tie-down, or hangaring from outside of
382 this state ~~Florida~~. The information so provided must clearly and
383 specifically identify the boat or aircraft;

384 d. The selling dealer, within 30 days after the date of
385 sale, provides to the department a copy of the sales invoice,
386 closing statement, bills of sale, and the original affidavit
387 signed by the nonresident purchaser affirming that the



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388 nonresident purchaser qualifies for exemption from sales tax
389 pursuant to this subparagraph and attesting that the nonresident
390 purchaser will provide the documentation required to
391 substantiate the exemption claimed under this subparagraph
392 ~~attesting that he or she has read the provisions of this~~
393 ~~section;~~

394 e. The seller makes a copy of the affidavit a part of his
395 or her record for as long as required by s. 213.35; and

396 f. Unless the nonresident purchaser of a boat of 5 net tons
397 of admeasurement or larger intends to remove the boat from this
398 state within 10 days after the date of purchase or when the boat
399 is repaired or altered, within 20 days after completion of the
400 repairs or alterations, the nonresident purchaser applies to the
401 selling dealer for a decal which authorizes 90 days after the
402 date of purchase for removal of the boat. The nonresident
403 purchaser of a qualifying boat may apply to the selling dealer
404 within 60 days after the date of purchase for an extension decal
405 that authorizes the boat to remain in this state for an
406 additional 90 days, but not more than a total of 180 days,
407 before the nonresident purchaser is required to pay the tax
408 imposed by this chapter. The department is authorized to issue
409 decals in advance to dealers. The number of decals issued in
410 advance to a dealer shall be consistent with the volume of the
411 dealer's past sales of boats which qualify under this sub-
412 subparagraph. The selling dealer or his or her agent shall mark
413 and affix the decals to qualifying boats in the manner
414 prescribed by the department, before delivery of the boat.

415 (I) The department is hereby authorized to charge dealers a
416 fee sufficient to recover the costs of decals issued, except the



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417 extension decal shall cost \$425.

418 (II) The proceeds from the sale of decals will be deposited
419 into the administrative trust fund.

420 (III) Decals shall display information to identify the boat
421 as a qualifying boat under this sub-subparagraph, including, but
422 not limited to, the decal's date of expiration.

423 (IV) The department is authorized to require dealers who
424 purchase decals to file reports with the department and may
425 prescribe all necessary records by rule. All such records are
426 subject to inspection by the department.

427 (V) Any dealer or his or her agent who issues a decal
428 falsely, fails to affix a decal, mismarks the expiration date of
429 a decal, or fails to properly account for decals will be
430 considered prima facie to have committed a fraudulent act to
431 evade the tax and will be liable for payment of the tax plus a
432 mandatory penalty of 200 percent of the tax, and shall be liable
433 for fine and punishment as provided by law for a conviction of a
434 misdemeanor of the first degree, as provided in s. 775.082 or s.
435 775.083.

436 (VI) Any nonresident purchaser of a boat who removes a
437 decal before permanently removing the boat from this ~~the~~ state,
438 or defaces, changes, modifies, or alters a decal in a manner
439 affecting its expiration date before its expiration, or who
440 causes or allows the same to be done by another, will be
441 considered prima facie to have committed a fraudulent act to
442 evade the tax and will be liable for payment of the tax plus a
443 mandatory penalty of 200 percent of the tax, and shall be liable
444 for fine and punishment as provided by law for a conviction of a
445 misdemeanor of the first degree, as provided in s. 775.082 or s.



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446 775.083.

447 (VII) The department is authorized to adopt rules necessary
448 to administer and enforce this subparagraph and to publish the
449 necessary forms and instructions.

450 (VIII) The department is hereby authorized to adopt
451 emergency rules pursuant to s. 120.54(4) to administer and
452 enforce ~~the provisions of~~ this subparagraph.

453

454 If the nonresident purchaser fails to remove the qualifying boat
455 from this state within the maximum 180 days after purchase or a
456 nonqualifying boat or an aircraft from this state within 10 days
457 after purchase or, when the boat or aircraft is repaired or
458 altered, within 20 days after completion of such repairs or
459 alterations, or permits the boat or aircraft to return to this
460 state within 6 months after ~~from~~ the date of departure, except
461 as provided in s. 212.08(7)(fff), or if the nonresident
462 purchaser fails to furnish the department with any of the
463 documentation required by this subparagraph within the
464 prescribed time period, the nonresident purchaser ~~is shall be~~
465 liable for use tax on the cost price of the boat or aircraft
466 and, in addition thereto, payment of a penalty to the Department
467 of Revenue equal to the tax payable. This penalty shall be in
468 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
469 period following the sale of a qualifying boat tax-exempt to a
470 nonresident may not be tolled for any reason.

471 Section 9. Subsections (2) and (5) of section 212.13,
472 Florida Statutes, are amended, and subsection (7) is added to
473 that section, to read:

474 212.13 Records required to be kept; power to inspect; audit



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475 procedure.—

476 (2) (a) Each dealer, as defined in this chapter, shall
477 secure, maintain, and keep as long as required by s. 213.35 a
478 complete record of tangible personal property or services
479 received, used, sold at retail, distributed or stored, leased or
480 rented by said dealer, together with invoices, bills of lading,
481 gross receipts from such sales, and other pertinent records and
482 papers as may be required by the department for the reasonable
483 administration of this chapter. All such records must be made
484 available to the department at reasonable times and places and
485 by reasonable means, including in an electronic format when so
486 kept by the dealer. Any dealer subject to this chapter who
487 violates this subsection commits a misdemeanor of the first
488 degree, punishable as provided in s. 775.082 or s. 775.083. If,
489 however, any subsequent offense involves intentional destruction
490 of such records with an intent to evade payment of or deprive
491 the state of any tax revenues, such subsequent offense is a
492 felony of the third degree, punishable as provided in s. 775.082
493 or s. 775.083.

494 (b)1. As used in this paragraph, the term:

495 a. "Dealer" means a dealer, as defined in s. 212.06(2),
496 which is licensed under chapter 561.

497 b. "Division" means the Division of Alcoholic Beverages and
498 Tobacco of the Department of Business and Professional
499 Regulation.

500 c. "Transferor" means an entity or person, licensed under
501 chapter 561, who sells and delivers alcoholic beverages to a
502 dealer for purposes of resale.

503 2. Dealers shall maintain records of all monthly sales and



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504 all monthly purchases of alcoholic beverages and produce such
505 records for inspection by the department. During the course of
506 an audit, if the department has made a formal demand for such
507 records and a dealer has failed to comply with such a demand,
508 the department may issue a written request for such records to
509 the dealer, allowing the dealer an additional 20 days to provide
510 the requested records or show reasonable cause why the records
511 cannot be produced. If the dealer fails to produce the requested
512 records or show reasonable cause why the records cannot be
513 produced, the department may issue a notice of intent to suspend
514 the dealer's resale certificate. The dealer shall then have 20
515 days to file a petition with the department challenging the
516 proposed action pursuant to s. 120.569. If the dealer fails to
517 timely file a petition or the department prevails in a
518 proceeding challenging the notice, the department shall suspend
519 the resale certificate.

520 3. If a dealer's resale certificate is suspended under this
521 subsection in the course of the dealer's first audit before the
522 department for sales and use tax, the failure of a dealer to
523 comply is deemed sufficient cause under s. 561.29(1)(a) for the
524 division to suspend the dealer's license and the department
525 shall promptly notify the division and the dealer of such
526 failure for further appropriate action by the division. The
527 division shall lift the suspension of the license and the
528 department shall lift the suspension of the resale certificate
529 if the dealer provides the necessary records to conduct the
530 audit prior to issuance of an estimated assessment, posts a bond
531 with the department in the amount of an estimated assessment to
532 ensure payment of the assessment, or fully pays any tax,



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533 penalties, and interest owed.

534 4. If a dealer's resale certificate is suspended under this
535 subsection and the audit is not the dealer's first audit before
536 the department for sales and use tax, such failure is sufficient
537 cause under s. 561.29(1)(a) for the division to revoke the
538 dealer's license and the department shall promptly notify the
539 division and the dealer of such failure for further appropriate
540 action by the division.

541 5. The department shall notify the division when a dealer's
542 resale certificate is suspended and shall publish a list of
543 dealers whose resale certificates have been suspended as
544 authorized by s. 213.053(21). The division shall include notice
545 of such suspension in its license verification database or
546 provide a link to the department's published list from the
547 division's license verification page.

548 6. A transferor may not accept orders from or deliver
549 alcoholic beverages to a dealer more than 7 days, inclusive of
550 any Saturday, Sunday, or legal holiday, after the date the
551 department publishes the list under subparagraph 5. identifying
552 that the dealer's resale certificate has been suspended.

553 7. A transferor who sells alcoholic beverages to a dealer
554 whose resale certificate has been suspended is not responsible
555 for any tax, penalty, or interest due if the alcoholic beverages
556 are delivered no more than 7 days, inclusive of any Saturday,
557 Sunday, or legal holiday, after the date of publication of the
558 suspension.

559 8. The department may adopt rules to implement this
560 paragraph.

561 (5) (a) The department shall send written notification at



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562 least 60 days before ~~prior to~~ the date an auditor is scheduled
563 to begin an audit, informing the taxpayer of the audit. The
564 department is not required to give 60 days' prior notification
565 of a forthcoming audit in any instance in which the taxpayer
566 requests an emergency audit.

567 (b) Such written notification must ~~shall~~ contain:

568 1. The approximate date on which the auditor is scheduled
569 to begin the audit.

570 2. A reminder that all of the records, receipts, invoices,
571 resale certificates, and related documentation of the taxpayer
572 must be made available to the auditor.

573 3. Any other requests or suggestions the department may
574 deem necessary.

575 (c) Only records, receipts, invoices, resale certificates,
576 and related documentation that ~~which~~ are available to the
577 auditor when such audit begins are ~~shall be~~ deemed acceptable
578 for the purposes of conducting such audit. A resale certificate
579 containing a date before ~~prior to~~ the date the audit commences
580 is ~~shall be~~ deemed acceptable documentation of the specific
581 transaction or transactions which occurred in the past, for the
582 purpose of conducting an audit.

583 (d) The provisions of this chapter concerning fraudulent or
584 improper records, receipts, invoices, resale certificates, and
585 related documentation ~~shall~~ apply when conducting any audit.

586 (e) The requirement in paragraph (a) of 60 days' written
587 notification does not apply to the distress or jeopardy
588 situations referred to in s. 212.14 or s. 212.15.

589 (f) Once the notification required by paragraph (a) is
590 issued, the department, at any time, may respond to contact



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591 initiated by a taxpayer to discuss the audit, and the taxpayer
592 may provide documentation or other information, electronically
593 or otherwise, to the department. The department may examine, at
594 any time, documentation and other information voluntarily
595 provided by the taxpayer, its representative, or other parties;
596 information already in the department's possession; or publicly
597 available information. The department's examination of such
598 information does not mean an audit has commenced if the review
599 takes place within 60 days after the notice of intent to conduct
600 an audit. The requirement in paragraph (a) does not limit the
601 department in making initial contact with the taxpayer to
602 confirm receipt of the notification or to confirm the date that
603 the audit will begin. If the taxpayer has not previously waived
604 the 60-day notice period and believes the department commenced
605 the audit prior to the 61st day, the taxpayer must object in
606 writing to the department before the issuance of an assessment
607 or else the objection is waived. If the objection is not waived
608 and it is determined that the audit was commenced before the
609 61st day after the issuance of the notice of intent to audit,
610 the tolling period provided for in s. 213.345 is considered
611 lifted for the number of days equal to the difference between
612 the date the audit commenced and the 61st day after the date of
613 the department's notice of intent to audit.

614 (7) The department may adopt rules to administer this
615 section.

616 Section 10. Paragraph (a) of subsection (7) of section
617 212.14, Florida Statutes, is amended to read:

618 212.14 Departmental powers; hearings; distress warrants;
619 bonds; subpoenas and subpoenas duces tecum.-



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620 (7) (a) For purposes of collection and enforcement of taxes,
621 penalties, and interest levied under this chapter, the
622 department may issue subpoenas or subpoenas duces tecum
623 compelling the attendance and testimony of witnesses and the
624 production of books, records, written materials, and
625 electronically recorded information. Subpoenas shall be issued
626 with the written and signed approval of the executive director
627 or his or her designee on written and sworn application by any
628 employee of the department. The application must set forth the
629 reason for the application, the name of the person subpoenaed,
630 the time and place of appearance of the witness, and a
631 description of any books, records, or electronically recorded
632 information to be produced, together with a statement by the
633 applicant that the department has unsuccessfully attempted other
634 reasonable means of securing information and that the testimony
635 of the witness or the written or electronically recorded
636 materials sought in the subpoena are necessary for the
637 collection of taxes, penalty, or interest or the enforcement of
638 the taxes levied under this chapter. A subpoena must ~~shall~~ be
639 served in the manner provided by law and by the Florida Rules of
640 Civil Procedure and is ~~shall be~~ returnable only during regular
641 business hours and at least 20 calendar days after the date of
642 service of the subpoena. Any subpoena to which this subsection
643 applies must ~~shall~~ identify the taxpayer to whom the subpoena
644 relates and to whom the records pertain and must ~~shall~~ provide
645 other information to enable the person subpoenaed to locate the
646 records required under the subpoena. The department shall give
647 notice to the taxpayer to whom the subpoena relates within 3
648 days after ~~of~~ the day on which the service of the subpoena is



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649 made. Within 14 days after service of the subpoena, the person
650 to whom the subpoena is directed may serve written objection to
651 inspection or copying of any of the designated materials. If
652 objection is made, the department is ~~shall~~ not be entitled to
653 inspect and copy the materials, except pursuant to an order of
654 the circuit court. If an objection is made, the department may
655 petition any circuit court for an order to comply with the
656 subpoena. The subpoena must ~~shall~~ contain a written notice of
657 the right to object to the subpoena. Every subpoena served upon
658 the witness or records custodian must be accompanied by a copy
659 of ~~the provisions of~~ this subsection. If a person refuses to
660 obey a subpoena or subpoena duces tecum, the department may
661 apply to any circuit court of this state to enforce compliance
662 with the subpoena. Witnesses must ~~shall~~ be paid mileage and
663 witness fees as authorized for witnesses in civil cases. The
664 failure of a taxpayer to provide documents available to, or
665 required to be kept by, the taxpayer and requested by a subpoena
666 issued under this section creates a rebuttable presumption that
667 the resulting proposed final agency action by the department, as
668 to the requested documents, is correct and that the requested
669 documents not produced by the taxpayer would be adverse to the
670 taxpayer's position as to the proposed final agency action. If a
671 taxpayer fails to provide documents requested by a subpoena
672 issued under this section, the department may make an assessment
673 from an estimate based upon the best information then available
674 to it for the taxable period of retail sales of the taxpayer,
675 together with any accrued interest and penalties. The department
676 shall inform the taxpayer of the reason for the estimate and the
677 information and methodology used to derive the estimate. The



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678 assessment shall be considered prima facie correct, and the
679 taxpayer shall have the burden of showing any error in it. The
680 presumption and authority to use estimates for the purpose of an
681 assessment under this paragraph do not apply solely because a
682 taxpayer or its representative requests a conference to
683 negotiate the production of a sample of records demanded by a
684 subpoena.

685 Section 11. Section 213.051, Florida Statutes, is amended
686 to read:

687 213.051 Service of subpoenas.—

688 (1) For the purpose of administering and enforcing ~~the~~
689 ~~provisions of~~ the revenue laws of this state, the executive
690 director of the Department of Revenue, or any of his or her
691 assistants designated in writing by the executive director, may
692 ~~shall be authorized to~~ serve subpoenas and subpoenas duces tecum
693 issued by the state attorney relating to investigations
694 concerning the taxes enumerated in s. 213.05.

695 (2) In addition to the procedures for service prescribed by
696 chapter 48, the department may serve subpoenas it issues
697 pursuant to ss. 202.36, 206.14, 211.125, 212.14, and 220.735
698 upon any business registered with the department at the address
699 on file with the department if it received correspondence from
700 the business from that address within 30 days after issuance of
701 the subpoena or if the address is listed with the Department of
702 State Division of Corporations as a principal or business
703 address. If a business' address is not in this state, service is
704 made upon proof of delivery by certified or registered mail or
705 under the notice provisions of s. 213.0537.

706 Section 12. Present subsections (21) and (22) of section



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707 213.053, Florida Statutes, are redesignated as subsections (22)
708 and (23), respectively, and a new subsection (21) is added to
709 that section, to read:

710 213.053 Confidentiality and information sharing.-

711 (21) (a) The department shall publish a list of dealers
712 whose resale certificates have been suspended pursuant to s.
713 212.13(2) (b). The list may contain the name of the dealer,
714 including the name under which the dealer does business; the
715 address of the dealer; the dealer's employer identification
716 number or other taxpayer identification number; and the date on
717 which the dealer was added to the list.

718 (b) The department shall update the list daily as needed to
719 reflect additions to and deletions from the list.

720 (c) The department may adopt rules to administer this
721 subsection.

722 Section 13. Section 213.06, Florida Statutes, is amended to
723 read:

724 213.06 Rules of department; circumstances requiring
725 emergency rules.-

726 (1) The Department of Revenue may ~~has the authority to~~
727 adopt rules pursuant to ss. 120.536(1) and 120.54 to implement
728 provisions of the revenue laws.

729 (2) The executive director of the department may adopt
730 emergency rules pursuant to s. 120.54 on behalf of the
731 department when the effective date of a legislative change
732 occurs sooner than 120 ~~60~~ days after the close of a legislative
733 session in which enacted or after the Governor approves or fails
734 to veto the legislative change, whichever is later, and the
735 change affects a tax rate or a collection or reporting procedure



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736 which affects a substantial number of dealers or persons subject
737 to the tax change or procedure. The Legislature finds that such
738 circumstances qualify as an exception to the prerequisite of a
739 finding of immediate danger to the public health, safety, or
740 welfare as set forth in s. 120.54(4)(a) and qualify as
741 circumstances requiring an emergency rule. Emergency rules
742 adopted under this subsection are exempt from s. 120.54(4)(c),
743 remain in effect for 6 months or until replaced by rules adopted
744 under the nonemergency rulemaking procedures of the
745 Administrative Procedure Act, and may be renewed for no more
746 than 3 additional 6-month periods during the pendency of
747 procedures to adopt permanent rules addressing the subject of
748 the emergency rules.

749 (3) The grants of rulemaking authority in subsections (1)
750 and (2) are sufficient to allow the department to adopt rules
751 implementing all revenue laws administered by the department.
752 Each revenue law administered by the department is an enabling
753 statute authorizing the department to implement it, regardless
754 of whether the enabling statute contains its own grant of
755 rulemaking authority.

756 Section 14. Paragraph (b) of subsection (1) and paragraph
757 (a) of subsection (3) of section 213.21, Florida Statutes, are
758 amended, and subsections (11) and (12) are added to that
759 section, to read:

760 213.21 Informal conferences; compromises.-

761 (1)

762 (b) The statute of limitations upon the issuance of ~~final~~
763 assessments and the period for filing a claim for refund as
764 required by s. 215.26(2) for any transactions occurring during



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765 the audit period shall be tolled during the period in which the
766 taxpayer is engaged in a procedure under this section.

767 (3) (a) A taxpayer's liability for any tax or interest
768 specified in s. 72.011(1) may be compromised by the department
769 upon the grounds of doubt as to liability for or collectibility
770 of such tax or interest. A taxpayer's liability for interest
771 under any of the chapters specified in s. 72.011(1) shall be
772 settled or compromised in whole or in part whenever or to the
773 extent that the department determines that the delay in the
774 determination of the amount due is attributable to the action or
775 inaction of the department. A taxpayer's liability for penalties
776 under any of the chapters specified in s. 72.011(1) greater than
777 25 percent of the tax must ~~may~~ be settled or compromised if ~~it~~
778 ~~is determined by~~ the department determines that the
779 noncompliance is not due to ~~reasonable cause and not to~~ willful
780 negligence, willful neglect, or fraud. In addition, a taxpayer's
781 liability for penalties under any of the chapters specified in
782 s. 72.011(1) up to and including 25 percent of the tax may be
783 settled or compromised if the department determines that
784 reasonable cause exists and the penalties greater than 25
785 percent of the tax were compromised because the noncompliance is
786 not due to willful negligence, willful neglect, or fraud. There
787 is a rebuttable presumption that a taxpayer's noncompliance is
788 due to willful negligence, willful neglect, or fraud when
789 adequate records as requested by the department are not provided
790 to the department before the issuance of an assessment. The
791 presumption may be rebutted by a showing of reasonable cause why
792 adequate records as requested were not provided or were
793 unavailable to the taxpayer. The facts and circumstances are



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794 subject to de novo review ~~to determine the existence of~~
795 ~~reasonable cause~~ in any administrative proceeding or judicial
796 action challenging an assessment of penalty under any of the
797 chapters specified in s. 72.011(1). A taxpayer who establishes
798 reasonable reliance on the written advice issued by the
799 department to the taxpayer is ~~will be~~ deemed to have shown
800 reasonable cause for the noncompliance. ~~In addition, a~~
801 ~~taxpayer's liability for penalties under any of the chapters~~
802 ~~specified in s. 72.011(1) in excess of 25 percent of the tax~~
803 ~~shall be settled or compromised if the department determines~~
804 ~~that the noncompliance is due to reasonable cause and not to~~
805 ~~willful negligence, willful neglect, or fraud.~~ The department
806 shall maintain records of all compromises, and the records shall
807 state the basis for the compromise. The records of compromise
808 under this paragraph are ~~shall not be~~ subject to disclosure
809 pursuant to s. 119.07(1) and are ~~shall be~~ considered
810 confidential information governed by ~~the provisions of~~ s.
811 213.053.

812 (11) Following the expiration of time for a taxpayer to
813 challenge an assessment or a denial of a refund as provided in
814 s. 72.011, the department may consider a request to settle or
815 compromise any tax, interest, penalty, or other liability under
816 this section if the taxpayer demonstrates that the failure to
817 initiate a timely challenge was due to a qualified event that
818 directly impacted compliance with that section. For purposes of
819 this subsection, a qualified event is limited to the occurrence
820 of events during an audit or the expired protest period which
821 were beyond the control of the taxpayer, including, but not
822 limited to, the death or life-threatening injury or illness of



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823 the taxpayer or an immediate family member of the taxpayer; the
824 death or life-threatening injury or illness of the responsible
825 party that controlled, managed, or directed the affected
826 business entity; acts of war or terrorism; natural disasters;
827 fire; or other catastrophic loss. The department may not
828 consider a request received more than 180 days after the
829 expiration of time allowed under s. 72.011.

830 (12) Any decision by the department regarding a taxpayer's
831 request to compromise or settle a liability under this section
832 is not a final order subject to review under chapter 120.

833 Section 15. Section 213.34, Florida Statutes, is amended to
834 read:

835 213.34 Authority to audit.-

836 (1) The Department of Revenue ~~may shall have the authority~~
837 ~~to~~ audit and examine the accounts, books, or records of all
838 persons ~~who are~~ subject to a revenue law made applicable to this
839 chapter, or otherwise placed under the control and
840 administration of the department, for the purpose of
841 ascertaining the correctness of any return which has been filed
842 or payment which has been made, or for the purpose of making a
843 return where none has been made.

844 (2) The department, or its duly authorized agents, may
845 inspect such books and records necessary to ascertain a
846 taxpayer's compliance with the revenue laws of this state,
847 provided that the department's power to make an assessment or
848 grant a refund has not terminated under s. 95.091(3).

849 (a) During the course of an audit, but before the issuance
850 of an assessment other than a jeopardy assessment, the
851 department shall issue to the taxpayer a notice explaining the



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852 audit findings. No later than 30 days after the issuance of the
853 notice, the taxpayer may request in writing an exit conference
854 at a mutually agreeable date and time with the department's
855 audit staff to discuss the audit findings. The exit conference
856 must be conducted no later than 30 days after a request for the
857 conference, unless the taxpayer and the department enter into an
858 agreement to extend the audit tolling period pursuant to s.
859 213.23. The taxpayer shall be given an opportunity at or before
860 the exit conference to provide additional information and
861 documents to the department to rebut the audit findings. Upon
862 the mutual written agreement between the department and the
863 taxpayer to extend the audit tolling period pursuant to s.
864 213.23, the exit conference may be continued to allow the
865 taxpayer additional time to provide information and documents to
866 the department. The department shall review any information
867 provided by the taxpayer and, if the department revises the
868 audit findings, a copy of the revised audit findings must be
869 provided to the taxpayer. Such revision of the audit findings
870 does not provide a right to any additional conference.

871 (b) If an exit conference is timely requested in writing,
872 the limitations in s. 95.091(3) are tolled an additional 60
873 days. If the department fails to offer a taxpayer the
874 opportunity to hold an exit conference despite a timely written
875 request, the limitations period in s. 95.091(3) may not be
876 tolled for the additional 60 days. If the assessment is issued
877 outside of the limitations period, the assessment must be
878 reduced by the amount of those taxes, penalties, and interest
879 for reporting periods outside of the limitations period, as
880 modified by any other tolling or extension provisions.



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881 (c) If a request for an exit conference is not timely made,
882 the right to a conference is waived. A taxpayer may also
883 affirmatively waive its right to an exit conference. Failure to
884 hold an exit conference does not preclude the department from
885 issuing an assessment.

886 (d) The department may adopt rules to implement this
887 subsection.

888 (3) The department may correct by credit or refund any
889 overpayment of tax, penalty, or interest revealed by an audit
890 and shall make assessment of any deficiency in tax, penalty, or
891 interest determined to be due.

892 (4) Notwithstanding ~~the provisions of~~ s. 215.26, the
893 department shall offset the overpayment of any tax during an
894 audit period against a deficiency of any tax, penalty, or
895 interest determined to be due during the same audit period.

896 (5) After the application of subsection (4), if the
897 department's audit finds that the tax paid is more than the
898 correct amount, the department must refund the overpayment that
899 is within the applicable period provided by s. 215.26. Such
900 action by the department does not prevent a taxpayer from
901 challenging the amount of the refund pursuant to chapters 72 and
902 120 or applying for a refund of additional tax within the
903 applicable period.

904 Section 16. Section 213.345, Florida Statutes, is amended
905 to read:

906 213.345 Tolling of periods during an audit.—The limitations
907 in s. 95.091(3) and the period for filing a claim for refund as
908 required by s. 215.26(2) are ~~shall be~~ tolled for a period of 1
909 year if the Department of Revenue has, on or after July 1, 1999,



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910 issued a notice of intent to conduct an audit or investigation
911 of the taxpayer's account within the applicable period of time.
912 The 1-year period is tolled upon receipt of written objections
913 to the subpoena and for the entire pendency of any action that
914 seeks an order to enforce compliance with or to challenge any
915 subpoena issued by the department compelling the attendance and
916 testimony of witnesses and the production of books, records,
917 written materials, and electronically recorded information. The
918 department must commence an audit within 120 days after it
919 issues a notice of intent to conduct an audit, unless the
920 taxpayer requests a delay. If the taxpayer does not request a
921 delay and the department does not begin the audit within 120
922 days after issuing the notice, the tolling period terminates
923 ~~shall terminate~~ unless the taxpayer and the department enter
924 into an agreement to extend the period pursuant to s. 213.23. If
925 the department issues a notice explaining its audit findings
926 under s. 213.34(2) (a) based on an estimate because the taxpayer
927 has failed or refuses to provide records, the audit will be
928 deemed to have commenced for purposes of this section. In the
929 event the department issues an assessment beyond the tolling
930 period, the assessment will be considered late and the
931 assessment shall be reduced by the amount of those taxes,
932 penalties, and interest for reporting periods outside of the
933 limitations period, as modified by any other tolling or
934 extension provisions.

935 Section 17. Subsections (1), (3), and (6) of section
936 213.67, Florida Statutes, are amended to read:

937 213.67 Garnishment.—

938 (1) If a person is delinquent in the payment of any taxes,



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939 penalties, ~~and~~ interest, additional daily accrued interest,
940 costs, and fees owed to the department, the executive director
941 or his or her designee may give notice of the amount of such
942 delinquency by certified or registered mail, by personal
943 service, or by electronic means, including, but not limited to,
944 facsimile transmissions, electronic data interchange, or use of
945 the Internet, to all persons having in their possession or under
946 their control any credits or personal property, exclusive of
947 wages, belonging to the delinquent taxpayer, or owing any debts
948 to such delinquent taxpayer at the time of receipt by them of
949 such notice. Thereafter, any person ~~who has been~~ notified may
950 not transfer or make any other disposition of such credits,
951 other personal property, or debts until the executive director
952 or his or her designee consents to a transfer or disposition or
953 until 60 days after the receipt of such notice. However, the
954 credits, other personal property, or debts that exceed the
955 delinquent amount stipulated in the notice are not subject to
956 this section, wherever held, if the taxpayer does not have a
957 prior history of tax delinquencies. If during the effective
958 period of the notice to withhold, any person so notified makes
959 any transfer or disposition of the property or debts required to
960 be withheld under this section, he or she is liable to the state
961 for any indebtedness owed to the department by the person with
962 respect to whose obligation the notice was given to the extent
963 of the value of the property or the amount of the debts thus
964 transferred or paid if, solely by reason of such transfer or
965 disposition, the state is unable to recover the indebtedness of
966 the person with respect to whose obligation the notice was
967 given. If the delinquent taxpayer contests the intended levy in



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968 circuit court or under chapter 120, the notice under this
969 section remains effective until that final resolution of the
970 contest. Any financial institution receiving such notice
971 maintains ~~will maintain~~ a right of setoff for any transaction
972 involving a debit card occurring on or before the date of
973 receipt of such notice.

974 (3) During the last 30 days of the 60-day period set forth
975 in subsection (1), the executive director or his or her designee
976 may levy upon such credits, other personal property, or debts.
977 The levy must be accomplished by delivery of a notice of levy by
978 certified or registered mail, by personal service, or by
979 electronic means, including, but not limited to, facsimile
980 transmission or electronic data exchange. Upon receipt of the
981 notice of levy, ~~which~~ the person possessing the credits, other
982 personal property, or debts shall transfer them to the
983 department or pay to the department the amount owed to the
984 delinquent taxpayer.

985 (6) (a) Levy may be made under subsection (3) upon credits,
986 other personal property, or debt of any person with respect to
987 any unpaid tax, penalties, ~~and~~ interest, additional daily
988 accrued interest, costs, and fees only after the executive
989 director or his or her designee has notified such person in
990 writing of the intention to make such levy.

991 (b) No less than 30 days before the day of the levy, the
992 notice of intent to levy required under paragraph (a) must ~~shall~~
993 be given in person or sent by certified or registered mail to
994 the person's last known address.

995 (c) The notice required in paragraph (a) must include a
996 brief statement that sets forth in simple and nontechnical



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997 terms:

998 1. The provisions of this section relating to levy and sale
999 of property;

1000 2. The procedures applicable to the levy under this
1001 section;

1002 3. The administrative and judicial appeals available to the
1003 taxpayer with respect to such levy and sale, and the procedures
1004 relating to such appeals; and

1005 4. Any ~~The alternatives, if any,~~ available to taxpayers
1006 which could prevent levy on the property.

1007 Section 18. Section 220.42, Florida Statutes, is amended to
1008 read:

1009 220.42 Methods of accounting.—

1010 (1) For purposes of this code, a taxpayer's method of
1011 accounting must ~~shall~~ be the same as such taxpayer's method of
1012 accounting for federal income tax purposes, ~~except as provided~~
1013 ~~in subsection (3)~~. If no method of accounting has been regularly
1014 used by a taxpayer, net income for purposes of this code must
1015 ~~shall~~ be computed by the such method that as in the opinion of
1016 the department determines most fairly reflects income.

1017 (2) If a taxpayer's method of accounting is changed for
1018 federal income tax purposes, the taxpayer's method of accounting
1019 for purposes of this code must ~~shall~~ be similarly changed.

1020 ~~(3) Any taxpayer which has elected for federal income tax~~
1021 ~~purposes to report any portion of its income on the completed~~
1022 ~~contract method of accounting under Treasury Regulation 1.451-~~
1023 ~~3(b)(2) may elect to return the income so reported on the~~
1024 ~~percentage of completion method of accounting under Treasury~~
1025 ~~Regulation 1.451-3(b)(1), provided the taxpayer regularly~~



1026 ~~maintains its books of account and reports to its shareholders~~
1027 ~~on the percentage of completion method. The election provided by~~
1028 ~~this subsection shall be allowed only if it is made, in such~~
1029 ~~manner as the department may prescribe, not later than the due~~
1030 ~~date, including any extensions thereof, for filing a return for~~
1031 ~~the taxpayer's first taxable year under this code in which a~~
1032 ~~portion of its income is returned on the completed contract~~
1033 ~~method of accounting for federal tax purposes. An election made~~
1034 ~~pursuant to this subsection shall apply to all subsequent~~
1035 ~~taxable years of the taxpayers unless the department consents in~~
1036 ~~writing to its revocation.~~

1037 Section 19. Subsection (4) is added to section 220.735,
1038 Florida Statutes, to read:

1039 220.735 Production of witnesses and records.—

1040 (4) The failure of a taxpayer to provide documents
1041 available to, or required to be kept by, the taxpayer and
1042 requested by a subpoena issued under this section creates a
1043 rebuttable presumption that the resulting proposed final agency
1044 action by the department, as to the requested documents, is
1045 correct and that the requested documents not produced by the
1046 taxpayer would be adverse to the taxpayer's position as to the
1047 proposed final agency action. If a taxpayer fails to provide
1048 documents requested by a subpoena issued under this section, the
1049 department may determine the amount of tax due according to its
1050 best judgement and may issue a notice of deficiency to the
1051 taxpayer, setting forth the amount of tax, interest, and any
1052 penalties proposed to be assessed. The department shall inform
1053 the taxpayer of the reason for the estimate and the information
1054 and methodology used to derive the estimate. The assessment



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1055 shall be considered prima facie correct, and the taxpayer shall
1056 have the burden of showing any error in it.

1057 Section 20. Paragraph (e) of subsection (3) of section
1058 443.131, Florida Statutes, is amended to read:

1059 443.131 Contributions.—

1060 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
1061 EXPERIENCE.—

1062 (e) *Assignment of variations from the standard rate.*—

1063 1. As used in this paragraph, the terms “total benefit
1064 payments,” “benefits paid to an individual,” and “benefits
1065 charged to the employment record of an employer” mean the amount
1066 of benefits paid to individuals multiplied by:

1067 a. For benefits paid before ~~prior to~~ July 1, 2007, 1.

1068 b. For benefits paid during the period beginning on July 1,
1069 2007, and ending March 31, 2011, 0.90.

1070 c. For benefits paid after March 31, 2011, 1.

1071 d. For benefits paid during the period beginning April 1,
1072 2020, and ending December 31, 2020, 0.

1073 e. For benefits paid during the period beginning January 1,
1074 2021, and ending June 30, 2021, 1, except as otherwise adjusted
1075 in accordance with paragraph (f).

1076 2. For the calculation of contribution rates effective
1077 January 1, 2012, and thereafter:

1078 a. The tax collection service provider shall assign a
1079 variation from the standard rate of contributions for each
1080 calendar year to each eligible employer. In determining the
1081 contribution rate, varying from the standard rate to be assigned
1082 each employer, adjustment factors computed under sub-sub-
1083 subparagraphs (I)-(IV) are added to the benefit ratio. This



1084 addition shall be accomplished in two steps by adding a variable
1085 adjustment factor and a final adjustment factor. The sum of
1086 these adjustment factors computed under sub-sub-subparagraphs
1087 (I)-(IV) shall first be algebraically summed. The sum of these
1088 adjustment factors shall next be divided by a gross benefit
1089 ratio determined as follows: Total benefit payments for the 3-
1090 year period described in subparagraph (b)3. are charged to
1091 employers eligible for a variation from the standard rate, minus
1092 excess payments for the same period, divided by taxable payroll
1093 entering into the computation of individual benefit ratios for
1094 the calendar year for which the contribution rate is being
1095 computed. The ratio of the sum of the adjustment factors
1096 computed under sub-sub-subparagraphs (I)-(IV) to the gross
1097 benefit ratio is multiplied by each individual benefit ratio
1098 that is less than the maximum contribution rate to obtain
1099 variable adjustment factors; except that if the sum of an
1100 employer's individual benefit ratio and variable adjustment
1101 factor exceeds the maximum contribution rate, the variable
1102 adjustment factor is reduced in order for the sum to equal the
1103 maximum contribution rate. The variable adjustment factor for
1104 each of these employers is multiplied by his or her taxable
1105 payroll entering into the computation of his or her benefit
1106 ratio. The sum of these products is divided by the taxable
1107 payroll of the employers who entered into the computation of
1108 their benefit ratios. The resulting ratio is subtracted from the
1109 sum of the adjustment factors computed under sub-sub-
1110 subparagraphs (I)-(IV) to obtain the final adjustment factor.
1111 The variable adjustment factors and the final adjustment factor
1112 must be computed to five decimal places and rounded to the



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1113 fourth decimal place. This final adjustment factor is added to
1114 the variable adjustment factor and benefit ratio of each
1115 employer to obtain each employer's contribution rate. An
1116 employer's contribution rate may not, however, be rounded to
1117 less than 0.1 percent. Regardless of whether subparagraph 5. is
1118 repealed as provided in subparagraph 6., in determining the
1119 contribution rate for rates effective January 1, 2021, through
1120 December 31, 2025, varying from the standard rate that would
1121 otherwise ~~to~~ be assigned, the computation shall exclude any
1122 benefit that is excluded by the multipliers under subparagraph
1123 (b)2. and subparagraph 1. ~~and The computation of the~~
1124 ~~contribution rate, varying from the standard rate to be~~
1125 ~~assigned,~~ shall also exclude any benefit paid as a result of a
1126 governmental order related to COVID-19 to close or reduce
1127 capacity of a business before the date of the repeal. In
1128 addition, the contribution rate for the 2021 and 2022 calendar
1129 years shall be calculated without the application of the
1130 positive adjustment factor in sub-sub-subparagraph (III).

1131 (I) An adjustment factor for noncharge benefits is computed
1132 to the fifth decimal place and rounded to the fourth decimal
1133 place by dividing the amount of noncharge benefits during the 3-
1134 year period described in subparagraph (b)3. by the taxable
1135 payroll of employers eligible for a variation from the standard
1136 rate who have a benefit ratio for the current year which is less
1137 than the maximum contribution rate. For purposes of computing
1138 this adjustment factor, the taxable payroll of these employers
1139 is the taxable payrolls for the 3 years ending June 30 of the
1140 current calendar year as reported to the tax collection service
1141 provider by September 30 of the same calendar year. As used in



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1142 this sub-sub-subparagraph, the term "noncharge benefits" means
1143 benefits paid to an individual, as adjusted pursuant to
1144 subparagraph (b)2. and subparagraph 1., from the Unemployment
1145 Compensation Trust Fund which were not charged to the employment
1146 record of any employer, but excluding any benefit paid as a
1147 result of a governmental order related to COVID-19 to close or
1148 reduce capacity of a business.

1149 (II) An adjustment factor for excess payments is computed
1150 to the fifth decimal place, and rounded to the fourth decimal
1151 place by dividing the total excess payments during the 3-year
1152 period described in subparagraph (b)3. by the taxable payroll of
1153 employers eligible for a variation from the standard rate who
1154 have a benefit ratio for the current year which is less than the
1155 maximum contribution rate. For purposes of computing this
1156 adjustment factor, the taxable payroll of these employers is the
1157 same figure used to compute the adjustment factor for noncharge
1158 benefits under sub-sub-subparagraph (I). As used in this sub-
1159 subparagraph, the term "excess payments" means the amount of
1160 benefits charged to the employment record of an employer, as
1161 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,
1162 during the 3-year period described in subparagraph (b)3., but
1163 excluding any benefit paid as a result of a governmental order
1164 related to COVID-19 to close or reduce capacity of a business,
1165 less the product of the maximum contribution rate and the
1166 employer's taxable payroll for the 3 years ending June 30 of the
1167 current calendar year as reported to the tax collection service
1168 provider by September 30 of the same calendar year. As used in
1169 this sub-sub-subparagraph, the term "total excess payments"
1170 means the sum of the individual employer excess payments for



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1171 those employers that were eligible for assignment of a
1172 contribution rate different from the standard rate.

1173 (III) With respect to computing a positive adjustment
1174 factor:

1175 (A) Beginning January 1, 2012, if the balance of the
1176 Unemployment Compensation Trust Fund on September 30 of the
1177 calendar year immediately preceding the calendar year for which
1178 the contribution rate is being computed is less than 4 percent
1179 of the taxable payrolls for the year ending June 30 as reported
1180 to the tax collection service provider by September 30 of that
1181 calendar year, a positive adjustment factor shall be computed.
1182 The positive adjustment factor is computed annually to the fifth
1183 decimal place and rounded to the fourth decimal place by
1184 dividing the sum of the total taxable payrolls for the year
1185 ending June 30 of the current calendar year as reported to the
1186 tax collection service provider by September 30 of that calendar
1187 year into a sum equal to one-fifth of the difference between the
1188 balance of the fund as of September 30 of that calendar year and
1189 the sum of 5 percent of the total taxable payrolls for that
1190 year. The positive adjustment factor remains in effect for
1191 subsequent years until the balance of the Unemployment
1192 Compensation Trust Fund as of September 30 of the year
1193 immediately preceding the effective date of the contribution
1194 rate equals or exceeds 4 percent of the taxable payrolls for the
1195 year ending June 30 of the current calendar year as reported to
1196 the tax collection service provider by September 30 of that
1197 calendar year.

1198 (B) Beginning January 1, 2018, and for each year
1199 thereafter, the positive adjustment shall be computed by



1200 dividing the sum of the total taxable payrolls for the year
1201 ending June 30 of the current calendar year as reported to the
1202 tax collection service provider by September 30 of that calendar
1203 year into a sum equal to one-fourth of the difference between
1204 the balance of the fund as of September 30 of that calendar year
1205 and the sum of 5 percent of the total taxable payrolls for that
1206 year. The positive adjustment factor remains in effect for
1207 subsequent years until the balance of the Unemployment
1208 Compensation Trust Fund as of September 30 of the year
1209 immediately preceding the effective date of the contribution
1210 rate equals or exceeds 4 percent of the taxable payrolls for the
1211 year ending June 30 of the current calendar year as reported to
1212 the tax collection service provider by September 30 of that
1213 calendar year.

1214 (IV) If, beginning January 1, 2015, and each year
1215 thereafter, the balance of the Unemployment Compensation Trust
1216 Fund as of September 30 of the year immediately preceding the
1217 calendar year for which the contribution rate is being computed
1218 exceeds 5 percent of the taxable payrolls for the year ending
1219 June 30 of the current calendar year as reported to the tax
1220 collection service provider by September 30 of that calendar
1221 year, a negative adjustment factor must be computed. The
1222 negative adjustment factor shall be computed annually beginning
1223 on January 1, 2015, and each year thereafter, to the fifth
1224 decimal place and rounded to the fourth decimal place by
1225 dividing the sum of the total taxable payrolls for the year
1226 ending June 30 of the current calendar year as reported to the
1227 tax collection service provider by September 30 of the calendar
1228 year into a sum equal to one-fourth of the difference between



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1229 the balance of the fund as of September 30 of the current
1230 calendar year and 5 percent of the total taxable payrolls of
1231 that year. The negative adjustment factor remains in effect for
1232 subsequent years until the balance of the Unemployment
1233 Compensation Trust Fund as of September 30 of the year
1234 immediately preceding the effective date of the contribution
1235 rate is less than 5 percent, but more than 4 percent of the
1236 taxable payrolls for the year ending June 30 of the current
1237 calendar year as reported to the tax collection service provider
1238 by September 30 of that calendar year. The negative adjustment
1239 authorized by this section is suspended in any calendar year in
1240 which repayment of the principal amount of an advance received
1241 from the federal Unemployment Compensation Trust Fund under 42
1242 U.S.C. s. 1321 is due to the Federal Government.

1243 (V) The maximum contribution rate that may be assigned to
1244 an employer is 5.4 percent, except employers participating in an
1245 approved short-time compensation plan may be assigned a maximum
1246 contribution rate that is 1 percent greater than the maximum
1247 contribution rate for other employers in any calendar year in
1248 which short-time compensation benefits are charged to the
1249 employer's employment record.

1250 (VI) As used in this subsection, "taxable payroll" shall be
1251 determined by excluding any part of the remuneration paid to an
1252 individual by an employer for employment during a calendar year
1253 in excess of the first \$7,000. Beginning January 1, 2012,
1254 "taxable payroll" shall be determined by excluding any part of
1255 the remuneration paid to an individual by an employer for
1256 employment during a calendar year as described in s.
1257 443.1217(2). For the purposes of the employer rate calculation



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1258 that will take effect in January 1, 2012, and in January 1,
1259 2013, the tax collection service provider shall use the data
1260 available for taxable payroll from 2009 based on excluding any
1261 part of the remuneration paid to an individual by an employer
1262 for employment during a calendar year in excess of the first
1263 \$7,000, and from 2010 and 2011, the data available for taxable
1264 payroll based on excluding any part of the remuneration paid to
1265 an individual by an employer for employment during a calendar
1266 year in excess of the first \$8,500.

1267 b. If the transfer of an employer's employment record to an
1268 employing unit under paragraph (g) which, before the transfer,
1269 was an employer, the tax collection service provider shall
1270 recompute a benefit ratio for the successor employer based on
1271 the combined employment records and reassign an appropriate
1272 contribution rate to the successor employer effective on the
1273 first day of the calendar quarter immediately after the
1274 effective date of the transfer.

1275 3. The tax collection service provider shall reissue rates
1276 for the 2021 calendar year. However, an employer shall continue
1277 to timely file its employer's quarterly reports and pay the
1278 contributions due in a timely manner in accordance with the
1279 rules of the Department of Economic Opportunity. The Department
1280 of Revenue shall post the revised rates on its website to enable
1281 employers to securely review the revised rates. For
1282 contributions for the first quarter of the 2021 calendar year,
1283 if any employer remits to the tax collection service provider an
1284 amount in excess of the amount that would be due as calculated
1285 pursuant to this paragraph, the tax collection service provider
1286 shall refund the excess amount from the amount erroneously



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1287 collected. Notwithstanding s. 443.141(6), refunds issued through
1288 August 31, 2021, for first quarter 2021 contributions must be
1289 paid from the General Revenue Fund.

1290 4. The tax collection service provider shall calculate and
1291 assign contribution rates effective January 1, 2022, through
1292 December 31, 2022, excluding any benefit charge that is excluded
1293 by the multipliers under subparagraph (b)2. and subparagraph 1.;
1294 without the application of the positive adjustment factor in
1295 sub-sub-subparagraph 2.a.(III); and without the inclusion of any
1296 benefit charge directly related to COVID-19 as a result of a
1297 governmental order to close or reduce capacity of a business, as
1298 determined by the Department of Economic Opportunity, for each
1299 employer ~~who is~~ eligible for a variation from the standard rate
1300 pursuant to paragraph (d). The Department of Economic
1301 Opportunity shall provide the tax collection service provider
1302 with all necessary benefit charge information by August 1, 2021,
1303 including specific information for adjustments related to COVID-
1304 19 charges resulting from a governmental order to close or
1305 reduce capacity of a business, to enable the tax collection
1306 service provider to calculate and issue tax rates effective
1307 January 1, 2022. The tax collection service provider shall
1308 calculate and post rates for the 2022 calendar year by March 1,
1309 2022.

1310 5. Subject to subparagraph 6., the tax collection service
1311 provider shall calculate and assign contribution rates effective
1312 January 1, 2023, through December 31, 2025, excluding any
1313 benefit charge that is excluded by the multipliers under
1314 subparagraph (b)2. and subparagraph 1.; without the application
1315 of the positive adjustment factor in sub-sub-subparagraph



1316 2.a.(III); and without the inclusion of any benefit charge
1317 directly related to COVID-19 as a result of a governmental order
1318 to close or reduce capacity of a business, as determined by the
1319 Department of Economic Opportunity, for each employer ~~who is~~
1320 eligible for a variation from the standard rate pursuant to
1321 paragraph (d). The Department of Economic Opportunity shall
1322 provide the tax collection service provider with all necessary
1323 benefit charge information by August 1 of each year, including
1324 specific information for adjustments related to COVID-19 charges
1325 resulting from a governmental order to close or reduce capacity
1326 of a business, to enable the tax collection service provider to
1327 calculate and issue tax rates effective the following January.

1328 6. If the balance of the Unemployment Compensation Trust
1329 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph
1330 5. is repealed for rates effective the following years. The
1331 Office of Economic and Demographic Research shall advise the tax
1332 collection service provider of the balance of the trust fund on
1333 June 30 by August 1 of that year. After the repeal of
1334 subparagraph 5. and notwithstanding the dates specified in that
1335 subparagraph, the tax collection service provider shall
1336 calculate and assign contribution rates for each subsequent
1337 calendar year as otherwise provided in this section.

1338 Section 21. Paragraph (a) of subsection (9) of section
1339 443.171, Florida Statutes, is amended to read:

1340 443.171 Department of Economic Opportunity and commission;
1341 powers and duties; records and reports; proceedings; state-
1342 federal cooperation.—

1343 (9) STATE-FEDERAL COOPERATION.—

1344 (a)1. In the administration of this chapter, the Department



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1345 of Economic Opportunity and its tax collection service provider
1346 shall cooperate with the United States Department of Labor to
1347 the fullest extent consistent with this chapter and shall take
1348 those actions, through the adoption of appropriate rules,
1349 administrative methods, and standards, necessary to secure for
1350 this state all advantages available under the provisions of
1351 federal law relating to reemployment assistance.

1352 2. In the administration of the provisions in s. 443.1115,
1353 which are enacted to conform with the Federal-State Extended
1354 Unemployment Compensation Act of 1970, the department shall take
1355 those actions necessary to ensure that those provisions are
1356 interpreted and applied to meet the requirements of the federal
1357 act as interpreted by the United States Department of Labor and
1358 to secure for this state the full reimbursement of the federal
1359 share of extended benefits paid under this chapter which is
1360 reimbursable under the federal act.

1361 3. The department and its tax collection service provider
1362 shall comply with the regulations of the United States
1363 Department of Labor relating to the receipt or expenditure by
1364 this state of funds granted under federal law; shall submit the
1365 reports in the form and containing the information the United
1366 States Department of Labor requires; and shall comply with
1367 directions of the United States Department of Labor necessary to
1368 assure the correctness and verification of these reports.

1369 4. The department and its tax collection service provider
1370 shall comply with the requirements of the federal Treasury
1371 Offset Program as it pertains to the recovery of unemployment
1372 compensation debts as required by the United States Department
1373 of Labor pursuant to 26 U.S.C. s. 6402. The department or the



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1374 tax collection service provider may adopt rules to implement
1375 this subparagraph.

1376 Section 22. This act shall take effect July 1, 2022.

1377

1378 ===== T I T L E A M E N D M E N T =====

1379 And the title is amended as follows:

1380 Delete everything before the enacting clause
1381 and insert:

1382 A bill to be entitled
1383 An act relating to tax administration; amending s.
1384 72.011, F.S.; prohibiting taxpayers from submitting
1385 certain records in tax proceedings under certain
1386 circumstances; providing construction; amending s.
1387 120.80, F.S.; prohibiting taxpayers from submitting
1388 certain records in tax proceedings under certain
1389 circumstances; providing construction; amending s.
1390 202.34, F.S.; authorizing the Department of Revenue to
1391 respond to contact initiated by taxpayers to discuss
1392 audits; authorizing taxpayers to provide records and
1393 other information to the department; authorizing the
1394 department to examine documentation and other
1395 information; providing construction; requiring
1396 taxpayers to object to premature audits within a
1397 certain timeframe; providing that a tolling period is
1398 considered lifted under certain circumstances;
1399 authorizing the department to adopt rules; amending
1400 ss. 202.36, 206.14, 211.125, 212.14, and 220.735,
1401 F.S.; creating rebuttable presumptions regarding
1402 proposed final agency action by the department;



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1403 authorizing the department to make assessments and
1404 determine taxes using specified methods under certain
1405 circumstances; requiring the department to inform the
1406 taxpayer of certain information; providing
1407 construction; amending s. 206.9931, F.S.; deleting
1408 obsolete language; amending s. 212.05, F.S.;
1409 clarifying conditions for application of an exemption
1410 for sales taxes for certain nonresident purchasers of
1411 boats or aircraft; revising requirements for an
1412 affidavit; amending s. 212.13, F.S.; defining the
1413 terms "dealer," "division," and "transferor";
1414 requiring dealers to maintain specified records;
1415 authorizing the department to issue written requests
1416 for such records under certain circumstances;
1417 authorizing the department to suspend resale
1418 certificates issued to dealers under certain
1419 circumstances; specifying procedures for suspension of
1420 resale certificates; providing construction;
1421 specifying procedures for suspension and revocation of
1422 licenses of certain dealers under certain
1423 circumstances; requiring the department to publish
1424 certain information regarding dealers with suspended
1425 resale certificates; prohibiting transferors from
1426 accepting orders from or delivering alcoholic
1427 beverages to dealers with suspended resale
1428 certificates within a specified timeframe; authorizing
1429 the department to adopt rules; authorizing the
1430 department to respond to contact initiated by
1431 taxpayers to discuss audits; authorizing taxpayers to



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1432 provide records and other information; authorizing the
1433 department to examine documentation and other
1434 information; providing construction; requiring
1435 taxpayers to object in writing to premature audits
1436 within a certain timeframe; providing that a tolling
1437 period is considered lifted under certain
1438 circumstances; authorizing the department to adopt
1439 rules; amending s. 213.051, F.S.; authorizing the
1440 department to serve subpoenas on businesses registered
1441 with the department; providing construction; amending
1442 s. 215.053, F.S.; requiring the department to publish
1443 certain information regarding dealers with suspended
1444 resale certificates; requiring the department to
1445 update such information; authorizing the department to
1446 adopt rules; amending s. 213.06, F.S.; revising the
1447 period in which, and conditions under which, the
1448 executive director of the department may adopt
1449 emergency rules; providing for an exemption from the
1450 Administrative Procedure Act for any such emergency
1451 rules; specifying conditions regarding the
1452 effectiveness and the renewal of emergency rules;
1453 providing construction; amending s. 213.21, F.S.;
1454 providing for tolling of the statute of limitations
1455 upon the issuance of assessments, rather than final
1456 assessments; authorizing a taxpayer's liability to be
1457 settled or compromised under certain circumstances;
1458 creating a rebuttable presumption; conforming a
1459 provision to changes made by the act; specifying the
1460 conditions for the department to consider requests to



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1461 settle or compromise any tax, interest, penalty, or
1462 other liability; providing construction; amending s.
1463 213.34, F.S.; revising audit procedures of the
1464 department; authorizing the department to adopt rules;
1465 requiring the department to refund any overpayments;
1466 amending s. 213.345, F.S.; specifying conditions under
1467 which a period is tolled during an audit; providing
1468 construction; amending s. 213.67, F.S.; authorizing
1469 the executive director of the department or his or her
1470 designee to include additional daily accrued interest,
1471 costs, and fees in a garnishment levy notice; revising
1472 methods for delivery of levy notices; amending s.
1473 220.42, F.S.; deleting obsolete language; amending s.
1474 443.131, F.S.; revising exclusions of certain benefit
1475 charges from the employer reemployment assistance
1476 contribution rate calculation; amending s. 443.171,
1477 F.S.; requiring the department and its tax collection
1478 service provider to comply with requirements of the
1479 federal Treasury Offset Program; authorizing the
1480 department or the tax collection service provider to
1481 adopt rules; providing an effective date.