



230238

LEGISLATIVE ACTION

| Senate     | . | House |
|------------|---|-------|
| Comm: RCS  | . |       |
| 02/13/2024 | . |       |
|            | . |       |
|            | . |       |
|            | . |       |

---

The Committee on Finance and Tax (Rodriguez) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 365 - 458

and insert:

c. An individual with substantial responsibility for the management or control of the taxpayer.

2. An act of war or terrorism.

3. A natural disaster, fire, or other catastrophic loss.

(b) The department may not consider a request received more than 180 days after the time has expired for contesting it under



11 s. 72.011.

12 (c) Any decision by the department regarding a taxpayer's  
13 request to compromise or settle a liability under this  
14 subsection is not subject to review under chapter 120.

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

17 213.67 Garnishment.—

18 (1) If a person is delinquent in the payment of any taxes,  
19 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the  
20 department, the executive director or his or her designee may  
21 give notice of the amount of such delinquency by registered  
22 mail, by personal service, or by electronic means, including,  
23 but not limited to, facsimile transmissions, electronic data  
24 interchange, or use of the Internet, to all persons having in  
25 their possession or under their control any credits or personal  
26 property, exclusive of wages, belonging to the delinquent  
27 taxpayer, or owing any debts to such delinquent taxpayer at the  
28 time of receipt by them of such notice. Thereafter, any person  
29 ~~who has been~~ notified may not transfer or make any other  
30 disposition of such credits, other personal property, or debts  
31 until the executive director or his or her designee consents to  
32 a transfer or disposition or until 60 days after the receipt of  
33 such notice. However, the credits, other personal property, or  
34 debts that exceed the delinquent amount stipulated in the notice  
35 are not subject to this section, wherever held, if the taxpayer  
36 does not have a prior history of tax delinquencies. If during  
37 the effective period of the notice to withhold, any person so  
38 notified makes any transfer or disposition of the property or  
39 debts required to be withheld under this section, he or she is



230238

40 liable to the state for any indebtedness owed to the department  
41 by the person with respect to whose obligation the notice was  
42 given to the extent of the value of the property or the amount  
43 of the debts thus transferred or paid if, solely by reason of  
44 such transfer or disposition, the state is unable to recover the  
45 indebtedness of the person with respect to whose obligation the  
46 notice was given. If the delinquent taxpayer contests the  
47 intended levy in circuit court or under chapter 120, the notice  
48 under this section remains effective until that final resolution  
49 of the contest. Any financial institution receiving such notice  
50 maintains ~~will maintain~~ a right of setoff for any transaction  
51 involving a debit card occurring on or before the date of  
52 receipt of such notice.

53 (3) During the last 30 days of the 60-day period set forth  
54 in subsection (1), the executive director or his or her designee  
55 may levy upon such credits, other personal property, or debts.  
56 The levy must be accomplished by delivery of a notice of levy by  
57 registered mail, by personal service, or by electronic means,  
58 including, but not limited to, facsimile transmission or an  
59 electronic data exchange process using a web interface. Upon  
60 receipt of the notice of levy, ~~which~~ the person possessing the  
61 credits, other personal property, or debts must ~~shall~~ transfer  
62 them to the department or pay to the department the amount owed  
63 to the delinquent taxpayer.

64 (6) (a) Levy may be made under subsection (3) upon credits,  
65 other personal property, or debt of any person with respect to  
66 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and  
67 fees authorized by law only after the executive director or his  
68 or her designee has notified such person in writing of the



69 intention to make such levy.

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

74 (c) The notice required in paragraph (a) must include a  
75 brief statement that sets forth in simple and nontechnical  
76 terms:

77 1. The provisions of this section relating to levy and sale  
78 of property;

79 2. The procedures applicable to the levy under this  
80 section;

81 3. The administrative and judicial appeals available to the  
82 taxpayer with respect to such levy and sale, and the procedures  
83 relating to such appeals; and

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

86 Section 7. Paragraph (c) of subsection (2) of section  
87 220.222, Florida Statutes, is amended to read:

88 220.222 Returns; time and place for filing.—

89 (2)(c)1. For purposes of this subsection, a taxpayer is not  
90 in compliance with s. 220.32 if the taxpayer underpays the  
91 required payment by more than the greater of \$6,000 ~~\$2,000~~ or 30  
92 percent of the tax shown on the return when filed.

93 2. For the purpose of determining compliance with s. 220.32  
94 as referenced in subparagraph 1., the tax shown on the return  
95 when filed must include the amount of the allowable credits  
96 taken on the return pursuant to s. 220.1875, s. 220.1876, s.  
97 220.1877, or s. 220.1878.



230238

98           Section 8. The amendments made by this act to s. 220.222,  
99 Florida Statutes, apply to taxable years ending on or after  
100 December 31, 2024.

101  
102 ===== T I T L E   A M E N D M E N T =====

103 And the title is amended as follows:

104           Delete line 35

105 and insert:

106           underpayment of taxes owed; providing applicability;  
107           authorizing the department