

1                   A bill to be entitled  
2           An act relating to the state estate tax; repealing s.  
3           198.01, F.S., relating to definitions; repealing s.  
4           198.015, F.S., relating to domicile of decedent;  
5           repealing s. 198.02, F.S., relating to tax upon  
6           estates of resident decedents; repealing s. 198.021,  
7           F.S., relating to tax upon generation-skipping  
8           transfers of residents; repealing s. 198.03, F.S.,  
9           relating to tax upon estates of nonresident decedents;  
10          repealing s. 198.031, F.S., relating to tax upon  
11          generation-skipping transfers of nonresidents;  
12          repealing s. 198.04, F.S., relating to tax upon  
13          estates of alien decedents; repealing s. 198.05, F.S.,  
14          relating to administration of law by Department of  
15          Revenue; repealing s. 198.06, F.S., relating to  
16          examination of books, papers, records, or memoranda by  
17          the department; repealing s. 198.07, F.S., relating to  
18          appointment of agents by department, bonds of agents,  
19          agents may administer oaths, and agent credentials;  
20          repealing s. 198.08, F.S., relating to rules;  
21          repealing s. 198.11, F.S., relating to appointment of  
22          special appraisers; repealing s. 198.13, F.S.,  
23          relating to tax return to be made in certain cases and  
24          certificate of nonliability; repealing s. 198.14,  
25          F.S., relating to failure to make return and extension

26 | of time for filing; repealing s. 198.15, F.S.,  
27 | relating to when tax due, extension, interest, and  
28 | penalty; repealing s. 198.155, F.S., relating to  
29 | payment of tax on generation-skipping transfers;  
30 | repealing s. 198.16, F.S., relating to notice of  
31 | determination of deficiency in federal tax to be filed  
32 | with department; repealing s. 198.17, F.S., relating  
33 | to deficiency and hearing by department; repealing s.  
34 | 198.18, F.S., relating to failure to pay tax,  
35 | penalties, delinquent or deficient taxes, and  
36 | interest; repealing s. 198.19, F.S., relating to  
37 | receipts for taxes; repealing s. 198.20, F.S.,  
38 | relating to failure to pay tax when due and  
39 | department's warrant; repealing s. 198.21, F.S.,  
40 | relating to tax due payable from entire estate and  
41 | third persons; repealing s. 198.22, F.S., relating to  
42 | lien for unpaid taxes; repealing s. 198.23, F.S.,  
43 | relating to personal liability of personal  
44 | representative; repealing s. 198.24, F.S., relating to  
45 | sale of real estate by personal representative to pay  
46 | tax; repealing s. 198.25, F.S., relating to actions to  
47 | enforce payment of tax; repealing s. 198.26, F.S.,  
48 | relating to no discharge of personal representative  
49 | until tax is paid; repealing s. 198.28, F.S., relating  
50 | to time for assessment of tax; repealing s. 198.29,

51 F.S., relating to refunds of excess tax paid;  
52 repealing s. 198.30, F.S., relating to circuit judge  
53 to report names of decedents; repealing s. 198.31,  
54 F.S., relating to duties and powers of corporate  
55 personal representatives of nonresident decedents;  
56 repealing s. 198.32, F.S., relating to prima facie  
57 liability for tax; repealing s. 198.33, F.S., relating  
58 to discharge of estate, notice of lien, and limitation  
59 on lien; repealing s. 198.34, F.S., relating to  
60 disposition of proceeds from taxes; repealing s.  
61 198.35, F.S., relating to interpretation and  
62 construction; repealing s. 198.36, F.S., relating to  
63 failure to produce records and penalty; repealing s.  
64 198.37, F.S., relating to failure to make return and  
65 penalty; repealing s. 198.38, F.S., relating to false  
66 return and penalty; repealing s. 198.39, F.S.,  
67 relating to false statement in return and penalty;  
68 repealing s. 198.40, F.S., relating to failure to pay  
69 tax, evasion of tax, and penalty; repealing s. 198.41,  
70 F.S., relating to effectiveness of chapter; repealing  
71 s. 198.42, F.S., relating to short title; repealing s.  
72 198.44, F.S., relating to certain exemptions from  
73 inheritance and estate taxes; amending ss. 213.015,  
74 213.21, and 213.285, F.S.; conforming cross-references  
75 to changes made by the act; providing an effective

76 | date.

77 |  
 78 | Be It Enacted by the Legislature of the State of Florida:

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 80 | **Section 1.** Sections 198.01, 198.015, 198.02, 198.021,  
 81 | 198.03, 198.031, 198.04, 198.05, 198.06, 198.07, 198.08, 198.11,  
 82 | 198.13, 198.14, 198.15, 198.155, 198.16, 198.17, 198.18, 198.19,  
 83 | 198.20, 198.21, 198.22, 198.23, 198.24, 198.25, 198.26, 198.28,  
 84 | 198.29, 198.30, 198.31, 198.32, 198.33, 198.34, 198.35, 198.36,  
 85 | 198.37, 198.38, 198.39, 198.40, 198.41, 198.42, and 198.44,  
 86 | Florida Statutes, are repealed.

87 | **Section 2. Subsections (3), (6), and (11) of section**  
 88 | **213.015, Florida Statutes, are amended to read:**

89 | 213.015 Taxpayer rights.—There is created a Florida  
 90 | Taxpayer's Bill of Rights to guarantee that the rights, privacy,  
 91 | and property of Florida taxpayers are adequately safeguarded and  
 92 | protected during tax assessment, collection, and enforcement  
 93 | processes administered under the revenue laws of this state. The  
 94 | Taxpayer's Bill of Rights compiles, in one document, brief but  
 95 | comprehensive statements which explain, in simple, nontechnical  
 96 | terms, the rights and obligations of the Department of Revenue  
 97 | and taxpayers. Section 192.0105 provides additional rights  
 98 | afforded to payors of property taxes and assessments. The rights  
 99 | afforded taxpayers to ensure that their privacy and property are  
 100 | safeguarded and protected during tax assessment and collection

101 are available only insofar as they are implemented in other  
102 parts of the Florida Statutes or rules of the Department of  
103 Revenue. The rights so guaranteed Florida taxpayers in the  
104 Florida Statutes and the departmental rules are:

105 (3) The right to be represented or advised by counsel or  
106 other qualified representatives at any time in administrative  
107 interactions with the department, the right to procedural  
108 safeguards with respect to recording of interviews during tax  
109 determination or collection processes conducted by the  
110 department, the right to be treated in a professional manner by  
111 department personnel, and the right to have audits, inspections  
112 of records, and interviews conducted at a reasonable time and  
113 place except in criminal and internal investigations (see ss.  
114 ~~198.06~~, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),  
115 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (12),  
116 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

117 (6) The right to be informed of impending collection  
118 actions which require sale or seizure of property or freezing of  
119 assets, except jeopardy assessments, and the right to at least  
120 30 days' notice in which to pay the liability or seek further  
121 review (see ss. ~~198.20~~, 199.262, 201.16, 206.075, 206.24,  
122 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),  
123 213.73(3), 213.731, and 220.739).

124 (11) The right to procedures for requesting cancellation,  
125 release, or modification of liens filed by the department and

126 for requesting that any lien which is filed in error be so noted  
127 on the lien cancellation filed by the department, in public  
128 notice, and in notice to any credit agency at the taxpayer's  
129 request (see ss. ~~198.227~~, 199.262, 212.15(4), 213.733, and  
130 220.819).

131 **Section 3. Paragraph (a) of subsection (2) of section**  
132 **213.21, Florida Statutes, is amended to read:**

133 213.21 Informal conferences; compromises.—

134 (2) (a) The executive director of the department or his or  
135 her designee is authorized to enter into closing agreements with  
136 any taxpayer settling or compromising the taxpayer's liability  
137 for any tax, interest, or penalty assessed under any of the  
138 chapters specified in s. 72.011(1). Such agreements must be in  
139 writing if the amount of tax, penalty, or interest compromised  
140 exceeds \$30,000, or for lesser amounts, if the department deems  
141 it appropriate or if requested by the taxpayer. When a written  
142 closing agreement has been approved by the department and signed  
143 by the executive director or his or her designee and the  
144 taxpayer, it shall be final and conclusive; and, except upon a  
145 showing of fraud or misrepresentation of material fact or except  
146 as to adjustments pursuant to s. 220.23 ~~ss. 198.16 and 220.23~~,  
147 no additional assessment may be made by the department against  
148 the taxpayer for the tax, interest, or penalty specified in the  
149 closing agreement for the time period specified in the closing  
150 agreement, and the taxpayer is not entitled to institute any

151 judicial or administrative proceeding to recover any tax,  
152 interest, or penalty paid pursuant to the closing agreement. The  
153 department is authorized to delegate to the executive director  
154 the authority to approve any such closing agreement resulting in  
155 a tax reduction of \$500,000 or less.

156 **Section 4. Subsection (6) of section 213.285, Florida**  
157 **Statutes, is amended to read:**

158 213.285 Certified audits.—

159 (6) The department shall review the report of the  
160 certified audit and shall accept it when it is determined to be  
161 complete. Once the report is accepted by the department, the  
162 department shall issue a notice of proposed assessment  
163 reflecting the determination of any additional liability  
164 reflected in the report and shall provide the taxpayer with all  
165 the normal payment, protest, and appeal rights with respect to  
166 the liability. In cases where the report indicates an  
167 overpayment has been made, the taxpayer shall submit a properly  
168 executed application for refund to the department. Otherwise,  
169 the certified audit report is a final and conclusive  
170 determination with respect to the tax and period covered. No  
171 additional assessment may be made by the department for the  
172 specific taxes and period referenced in the report, except upon  
173 a showing of fraud or misrepresentation of material facts and  
174 except for adjustments made under ~~s. 198.16~~ or s. 220.23. This  
175 determination shall not prevent the department from collecting

176 liabilities not covered by the report or from conducting an  
177 audit or investigation and making an assessment for additional  
178 tax, penalty, or interest for any tax or period not covered by  
179 the report.

180 **Section 5.** This act shall take effect upon becoming a law.