

THE FLORIDA SENATE
2022 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/SB 1382 — Tax Administration

by Appropriation Committee; Finance and Tax Committee; and Senator Gruters

The bill makes various changes to statutes relating to the Department of Revenue (Department). The bill largely amends details related to the Department's rights and obligations before, during, and after an audit.

Regarding audits, the bill:

- Clarifies activities the Department may engage in during the 60-day waiting period between notifying the taxpayer of its intent to audit and beginning the audit;
- Excludes from evidence during litigation documents withheld during an audit;
- Provides that, in certain situations, the failure of a taxpayer to provide documents creates a presumption that the resulting proposed final agency action by the Department is correct;
- Expands the Department's authority to serve subpoenas in certain situations;
- Revises several situations when the time limit to complete an audit is tolled;
- Allows the Department to immediately suspend a dealer's resale certificate during audits relating to the sale of alcoholic beverages;
- Allows the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation to suspend or revoke a dealer's license if the dealer's resale certificate has been suspended;
- Allows the Department to reopen a final assessment for the purpose of adjusting liability under certain circumstances;
- Allows the Department to include all taxes, penalties, interest, costs, and fees authorized by law in a garnishment or levy; and
- Provides rulemaking and emergency rulemaking authority.

The bill also makes changes including clarifications, corrections, deletions of obsolete language, and cross-reference corrections.

If approved by the Governor, these provisions take effect July 1, 2022.

Vote: Senate 33-3; House 105-10