

1 A bill to be entitled
 2 An act relating to the taxpayers' rights advocate;
 3 amending s. 20.21, F.S.; revising the supervisory
 4 authority over the taxpayers' rights advocate within
 5 the Department of Revenue; providing that the
 6 taxpayers' rights advocate may be removed from office
 7 only by the Chief Inspector General; requiring the
 8 taxpayers' rights advocate to furnish an annual
 9 report; providing requirements for the report;
 10 amending s. 213.018, F.S.; providing for appointment
 11 of the taxpayers' rights advocate by the Chief
 12 Inspector General; providing an effective date.

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 14 Be It Enacted by the Legislature of the State of Florida:

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 16 Section 1. Subsection (3) of section 20.21, Florida
 17 Statutes, is amended to read:

18 20.21 Department of Revenue.—There is created a Department
 19 of Revenue.

20 (3) The position of taxpayers' rights advocate is created
 21 within the Department of Revenue. The taxpayers' rights advocate
 22 shall be under the general supervision of the agency head for
 23 administrative purposes, but shall report to the Chief Inspector
 24 General and may be removed from office only by the Chief
 25 Inspector General ~~shall be appointed by and report to the~~

26 ~~executive director of the department.~~ The responsibilities of
27 the taxpayers' rights advocate include, but are not limited to,
28 the following:

29 (a) Facilitating the resolution of taxpayer complaints and
30 problems which have not been resolved through normal
31 administrative channels within the department, including any
32 taxpayer complaints regarding unsatisfactory treatment of
33 taxpayers by employees of the department.

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

37 (c) On or before January 1 of each year, the taxpayers'
38 rights advocate shall furnish to the Governor, the President of
39 the Senate, the Speaker of the House of Representatives, and the
40 Chief Inspector General a report that must include the
41 following:

42 1. The objectives of the taxpayers' rights advocate for
43 the upcoming fiscal year.

44 2. The number of complaints filed in the previous fiscal
45 year.

46 3. A summary of resolutions or outstanding issues from the
47 previous fiscal year's report.

48 4. A summary of the most serious problems encountered by
49 taxpayers, including a description of the nature of the
50 problems, and the number of complaints for each such serious

51 problem.

52 5. The initiatives the taxpayers' rights advocate has
53 taken or is planning to take to improve taxpayer services and
54 the department's responsiveness.

55 6. Recommendations for administrative or legislative
56 action as appropriate to resolve problems encountered by
57 taxpayers.

58 7. Other information as the taxpayers' rights advocate may
59 deem advisable.

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61 The report must contain a complete and substantive analysis of
62 the predominant taxpayer issues in addition to statistical
63 information.

64 Section 2. Subsection (1) of section 213.018, Florida
65 Statutes, is amended to read:

66 213.018 Taxpayer problem resolution program; taxpayer
67 assistance orders.—A taxpayer problem resolution program shall
68 be available to taxpayers to facilitate the prompt review and
69 resolution of taxpayer complaints and problems which have not
70 been addressed or remedied through normal administrative
71 proceedings or operational procedures and to assure that
72 taxpayer rights are safeguarded and protected during tax
73 determination and collection processes.

74 (1) The Chief Inspector General ~~executive director of the~~
75 ~~Department of Revenue~~ shall appoint ~~designate~~ a taxpayers'

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76 | rights advocate and adequate staff to administer the taxpayer
77 | problem resolution program.

78 | Section 3. This act shall take effect July 1, 2018.