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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/10/2018	.	
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The Committee on Governmental Oversight and Accountability  
(Hukill) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

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

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

(3) The position of taxpayers' rights advocate is created  
within the Department of Revenue. The taxpayers' rights advocate



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11 shall be appointed by the Chief Inspector General but is under  
12 the general supervision of the agency head for administrative  
13 purposes. The taxpayers' rights advocate must report to the  
14 Chief Inspector General and may be removed from office only by  
15 the Chief Inspector General shall be appointed by and report to  
16 the executive director of the department. The responsibilities  
17 of the taxpayers' rights advocate include, but are not limited  
18 to, the following:

19 (a) Facilitating the resolution of taxpayer complaints and  
20 problems which have not been resolved through normal  
21 administrative channels within the department, including any  
22 taxpayer complaints regarding unsatisfactory treatment of  
23 taxpayers by employees of the department.

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

27 (c) On or before January 1 of each year, the taxpayers'  
28 rights advocate shall furnish to the Governor, the President of  
29 the Senate, the Speaker of the House of Representatives, and the  
30 Chief Inspector General a report that must include the  
31 following:

32 1. The objectives of the taxpayers' rights advocate for the  
33 upcoming fiscal year.

34 2. The number of complaints filed in the previous fiscal  
35 year.

36 3. A summary of resolutions or outstanding issues from the  
37 previous fiscal year report.

38 4. A summary of the most serious problems encountered by  
39 taxpayers, including a description of the nature of the



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40 problems, and the number of complaints for each such serious  
41 problem.

42 5. The initiatives the taxpayers' rights advocate has taken  
43 or is planning to take to improve taxpayer services and the  
44 department's responsiveness.

45 6. Recommendations for administrative or legislative action  
46 as appropriate to resolve problems encountered by taxpayers.

47 7. Other information as the taxpayers' rights advocate may  
48 deem advisable.

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50 The report must contain a complete and substantive analysis in  
51 addition to statistical information.

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

54 213.018 Taxpayer problem resolution program; taxpayer  
55 assistance orders.—A taxpayer problem resolution program shall  
56 be available to taxpayers to facilitate the prompt review and  
57 resolution of taxpayer complaints and problems which have not  
58 been addressed or remedied through normal administrative  
59 proceedings or operational procedures and to assure that  
60 taxpayer rights are safeguarded and protected during tax  
61 determination and collection processes.

62 (1) The Chief Inspector General shall appoint a taxpayers'  
63 rights advocate, and the executive director of the Department of  
64 Revenue shall designate a ~~taxpayers' rights advocate and~~  
65 adequate staff to administer the taxpayer problem resolution  
66 program.

67 Section 3. This act shall take effect July 1, 2018.  
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69 ===== T I T L E A M E N D M E N T =====

70 And the title is amended as follows:

71 Delete everything before the enacting clause

72 and insert:

73 A bill to be entitled

74 An act relating to the taxpayers' rights advocate;  
75 amending s. 20.21, F.S.; providing for the appointment  
76 of the taxpayers' rights advocate within the  
77 Department of Revenue by the Chief Inspector General  
78 rather than by the department's executive director;  
79 revising the supervisory authority over the taxpayers'  
80 rights advocate; providing that the taxpayers' rights  
81 advocate may be removed from office only by the Chief  
82 Inspector General; requiring the taxpayers' rights  
83 advocate to furnish an annual report to the Governor,  
84 the Legislature, and the Chief Inspector General by a  
85 specified date; providing requirements for the report;  
86 amending s. 213.018, F.S.; conforming a provision to  
87 changes made by the act; providing an effective date.