

Select Year:

The 2023 Florida Statutes (including Special Session C)

[Title XIV](#)[Chapter 213](#)[View Entire Chapter](#)

TAXATION AND FINANCE

STATE REVENUE LAWS: GENERAL PROVISIONS

213.015 Taxpayer rights.—There is created a Florida Taxpayer’s Bill of Rights to guarantee that the rights, privacy, and property of Florida taxpayers are adequately safeguarded and protected during tax assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer’s Bill of Rights compiles, in one document, brief but comprehensive statements which explain, in simple, nontechnical terms, the rights and obligations of the Department of Revenue and taxpayers. Section [192.0105](#) provides additional rights afforded to payors of property taxes and assessments. The rights afforded taxpayers to ensure that their privacy and property are safeguarded and protected during tax assessment and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed Florida taxpayers in the Florida Statutes and the departmental rules are:

- (1) The right to available information and prompt, accurate responses to questions and requests for tax assistance.
- (2) The right to request assistance from a taxpayers’ rights advocate of the department, who shall be responsible for facilitating the resolution of taxpayer complaints and problems not resolved through the normal administrative channels within the department, including any taxpayer complaints regarding unsatisfactory treatment by department employees. The taxpayers’ rights advocate may issue a stay order if a taxpayer has suffered or is about to suffer irreparable loss as a result of an action by the department (see ss. [20.21\(3\)](#) and [213.018](#)).
- (3) The right to be represented or advised by counsel or other qualified representatives at any time in administrative interactions with the department, the right to procedural safeguards with respect to recording of interviews during tax determination or collection processes conducted by the department, the right to be treated in a professional manner by department personnel, and the right to have audits, inspections of records, and interviews conducted at a reasonable time and place except in criminal and internal investigations (see ss. [198.06](#), [199.218](#), [201.11\(1\)](#), [203.02](#), [206.14](#), [211.125\(3\)](#), [211.33\(3\)](#), [212.0305\(3\)](#), [212.12\(5\)\(a\)](#), (6)(a), and (12), [212.13\(5\)](#), [213.05](#), [213.21\(1\)\(a\)](#) and (c), and [213.34](#)).
- (4) The right to freedom from penalty attributable to any taxes administered by the Department of Revenue; freedom from payment of uncollected sales, use, motor or diesel fuel, or other transaction-based excise taxes administered by the Department of Revenue; and to abatement of interest attributable to any taxes administered by the Department of Revenue, when the taxpayer reasonably relies upon binding written advice furnished to the taxpayer by the department through authorized representatives in response to the taxpayer’s specific written request which provided adequate and accurate information (see ss. [120.565](#) and [213.22](#)).
- (5) The right to obtain simple, nontechnical statements which explain the reason for audit selection and the procedures, remedies, and rights available during audit, appeals, and collection proceedings, including, but not limited to, the rights pursuant to this Taxpayer’s Bill of Rights and the right to be provided with a narrative description which explains the basis of audit changes, proposed assessments, assessments, and denials of refunds; identifies any amount of tax, interest, or penalty due; and states the consequences of the taxpayer’s

failure to comply with the notice.

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

(7) The right to have all other collection actions attempted before a jeopardy assessment unless delay will endanger collection and, after a jeopardy assessment, the right to have an immediate review of the jeopardy assessment (see ss. [212.15](#), [213.73\(3\)](#), [213.732](#), and [220.719\(2\)](#)).

(8) The right to seek review, through formal or informal proceedings, of any adverse decisions relating to determinations in the audit or collections processes and the right to seek a reasonable administrative stay of enforcement actions while the taxpayer pursues other administrative remedies available under Florida law (see ss. [120.80\(14\)\(b\)](#), [213.21\(1\)](#), [220.717](#), and [220.719\(2\)](#)).

(9) The right to have the taxpayer's tax information kept confidential unless otherwise specified by law (see s. [213.053](#)).

(10) The right to procedures for retirement of tax obligations by installment payment agreements which recognize both the taxpayer's financial condition and the best interests of the state, provided that the taxpayer gives accurate, current information and meets all other tax obligations on schedule (see s. [213.21\(4\)](#)).

(11) The right to procedures for requesting cancellation, release, or modification of liens filed by the department and for requesting that any lien which is filed in error be so noted on the lien cancellation filed by the department, in public notice, and in notice to any credit agency at the taxpayer's request (see ss. [198.22](#), [199.262](#), [212.15\(4\)](#), [213.733](#), and [220.819](#)).

(12) The right to procedures which assure that the individual employees of the department are not paid, evaluated, or promoted on the basis of the amount of assessments or collections from taxpayers (see s. [213.30\(2\)](#)).

(13) The right to an action at law within the limitations of s. [768.28](#), relating to sovereign immunity, to recover damages against the state or the Department of Revenue for injury caused by the wrongful or negligent act or omission of a department officer or employee (see s. [768.28](#)).

(14) The right of the taxpayer or the department, as the prevailing party in a judicial or administrative action brought or maintained without the support of justiciable issues of fact or law, to recover all costs of the administrative or judicial action, including reasonable attorney's fees, and of the department and taxpayer to settle such claims through negotiations (see ss. [57.105](#) and [57.111](#)).

(15) The right to have the department begin and complete its audits in a timely and expeditious manner after notification of intent to audit (see s. [95.091](#)).

(16) The right to have the department actively identify and review multistate proposals that offer more efficient and effective methods for administering the revenue sources of this state (see s. [213.256](#)).

(17) The right to have the department actively investigate and, where appropriate, implement automated or electronic business methods that enable the department to more efficiently and effectively administer the revenue sources of this state at less cost and effort for taxpayers.

(18) The right to waiver of interest that accrues as the result of errors or delays caused by a department employee (see s. [213.21\(3\)](#)).

(19) The right to participate in free educational activities that help the taxpayer successfully comply with the revenue laws of this state.

(20) The right to pay a reasonable fine or percentage of tax, whichever is less, to reinstate an exemption from any tax which a taxpayer would have been entitled to receive but which was lost because the taxpayer failed to properly register as a tax dealer in this state or obtain the necessary certificates entitling the taxpayer to the exemption (see s. [212.07\(9\)](#)).

(21) The right to fair and consistent application of the tax laws of this state by the Department of Revenue. History.—s. 1, ch. 92-315; ss. 9, 23, ch. 95-272; s. 120, ch. 95-417; s. 37, ch. 96-397; s. 37, ch. 96-410; s. 9, ch. 97-287; s. 10, ch.

2000-210; s. 18, ch. 2000-355; s. 30, ch. 2002-218; s. 20, ch. 2021-2.

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