

# Chapter 84-170

## House Bill No. 1040

An act relating to taxation; amending s. 72.011, F.S.; providing for applicability of certain provisions to notice of assessment of transferee liability and to certain notices or billings made by the Department of Revenue; requiring taxpayers to pay the Department of Revenue uncontested amounts of tax due prior to bringing an administrative or judicial action to contest the tax; providing bond requirements; specifying additional provisions to which the section is applicable; providing for effect of compliance and non compliance; creating s. 72.021, F.S.; authorizing the court or hearing officer to impose a penalty under certain circumstances; amending s. 212.10, F.S.; providing a procedure for filing certain actions with the Department of Revenue; amending s. 207.021, F.S.; authorizing the department to compromise certain penalties or interest; amending s. 212.02, F.S.; redefining “gross sales”; amending s. 212.66, F.S.; providing cross-references for purposes of applying certain sections of chapter 212, F.S., to certain sections of chapter 206, F.S.; amending s. 213.053, F.S.; providing confidentiality of certain department employees under certain circumstances; providing an exception; amending s. 624.509, F.S.; providing penalties; amending s. 72.011, F.S., providing that certain assessments need not be filed with the agency clerk in order to become final; amending s. 120.52, F.S.; providing that assessments by the Department of Revenue will become final as provided in rules and statutes governing the assessment and collection of taxes; amending s. 20.21, F.S.; reassigning, within the Department of Revenue, responsibilities for investigative services; providing an effective date.

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

Section 10. Subsection (10) of section 120.52, Florida Statutes, is amended to read:

120.52 Definitions.—As used in this act:

(10) “Order” means a final agency decision which does not have the effect of a rule and which is not excepted from the definition of a rule, whether affirmative, negative, injunctive, or declaratory in form. An agency decision shall be final when reduced to writing and filed with the person designated by the agency as clerk. The clerk shall indicate the date of filing on the order. This subsection is not applicable to assessments of tax, penalty, or interest made by the Department of Revenue. Assessments by the Department of Revenue shall be deemed final as provided in rules and statutes governing assessment and collection of taxes.