

NOTICE OF PROPOSED RULE DEVELOPMENT WORKSHOP

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE TITLE:	RULE NO:
Willful Negligence and Willful Neglect	12-13.0074
Calculation of Penalty Subject to Compromise for Reasonable Cause	12-13.0076

PURPOSE AND EFFECT: The purpose of the creation of Rule 12-13.0074, F.A.C. (Willful Negligence and Willful Neglect), is to incorporate the provisions of the Expert System for Determining Willful Negligence or Willful Neglect. This system is currently under development by the Department for purposes of determining whether a taxpayer's noncompliance was not due to willful negligence or willful neglect based on the facts and circumstances of the specific case. The effect of the proposed amendments, when adopted, will be that the provisions of the Expert System for Determining Willful Negligence or Willful Neglect will be incorporated into the guidelines for determining the amount of compromise of penalty established in this administrative rule.

The purpose of the creation of Rule 12-13.0076, F.A.C. (Calculation of Penalty Subject to Compromise for Reasonable Cause), is to incorporate the provisions of the Expert System for Determining Reasonable Cause for Penalty Compromise. This system is currently under development by the Department for purposes of providing guidelines for determining the amount of compromise of penalty. The effect of the proposed amendments, when adopted, will be that the provisions of the Expert System for Determining Reasonable Cause for Penalty Compromise will be incorporated into the guidelines for determining the amount of compromise of penalty established in this administrative rule.

**SUBJECT AREA TO BE ADDRESSED:** The subject area to be addressed is the development of proposed Rules 12-13.0074 and 12-13.0076, F.A.C., for purposes of including the provisions of the Expert System for Determining Reasonable Cause for Penalty Compromise and the Expert System for Determining Willful Negligence or Willful Neglect currently under development by the Department.

**SPECIFIC AUTHORITY:** 213.06(1), 213.21(5) FS.

**LAW IMPLEMENTED:** 213.21(3) FS.

**A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE, AND PLACE SHOWN BELOW:**

**TIME AND DATE:** 2:00 p.m., February 19, 2008.

**PLACE:** Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida.

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

**DEVELOPMENT WORKSHOP IS:** Thomas K. Butscher, Senior Counsel, Technical Assistance and Dispute Resolution, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 922-4710.

**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any proceeding before the Technical Assistance and Dispute Resolution Office is asked to advise the Department at least 48 hours before such proceeding by contacting Larry Green at (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT WILL BE  
PUBLISHED ON THE DEPARTMENT'S INTERNET SITE AT

"[www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules)" NO LATER THAN JANUARY 31, 2008.