

AGENDA

FLORIDA DEPARTMENT OF REVENUE

RULE DEVELOPMENT WORKSHOP
(TO BE HELD IF REQUESTED IN WRITING)
10:00 A.M., AUGUST 29, 2011

ROOM 2503, 2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA

THIS MEETING IS OPEN TO THE PUBLIC

1. **Call to Order:**
 - (a) Introduction of Department of Revenue Staff
 - (b) Opening Remarks by Department of Revenue

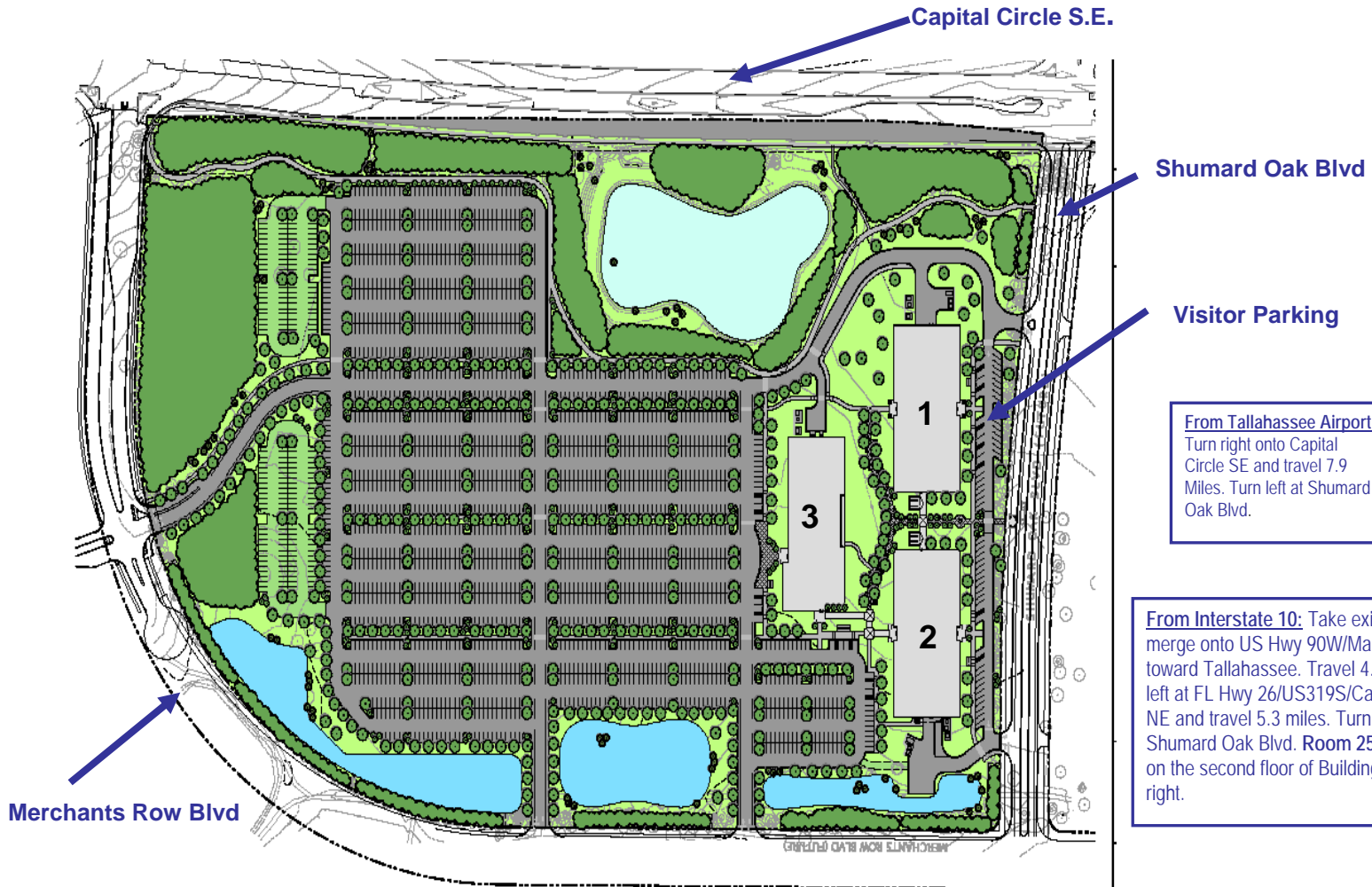
2. **Business: Presentation and discussion of the proposed changes to the following rule sections of the Florida Administrative Code:**

ADMINISTRATIVE RULE: (Rule Chapter 12-22, F.A.C. – Confidentiality and Disclosure of Tax Information)

Rule 12-22.007, F.A.C. – Registration Information Sharing and Exchange Program

3. **Closing comments.**

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From Tallahassee Airport:
Turn right onto Capital Circle SE and travel 7.9 Miles. Turn left at Shumard Oak Blvd.

From Interstate 10: Take exit 209 and merge onto US Hwy 90W/Mahan Drive toward Tallahassee. Travel 4.7 mi and turn left at FL Hwy 26/US319S/Capital Circle NE and travel 5.3 miles. Turn right onto Shumard Oak Blvd. **Room 2503** is located on the second floor of Building One on the right.

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ONE INCH EQUALS ONE HUNDRED FEET
CREATED: 01/25/2008
NORTH
UPDATED: 01/25/2008

NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION

RULE NO: RULE TITLE:

12-22.007 Registration Information Sharing and Exchange Program

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-22.007, F.A.C. (Registration Information Sharing and Exchange Program), is to: (1) amend the agreements used by the Department to administer the Program, requiring an indication of which locally-imposed tax the participating Government Entity is requesting an exchange of tax information; (2) create a separate form for Program participants to make the required annual certification regarding the confidentiality of the information exchanged under the Program; and (3) clarify that each authorized employee of a Program participant must execute the certification regarding confidentiality requirements by January 31 of each year.

SUBJECT AREA TO BE ADDRESSED: The subject area of the workshop is the proposed changes to the rule and agreements used by the Department in the administration of Registration Information Sharing and Exchange Program.

RULEMAKING AUTHORITY: 213.0535(4), 213.06(1) FS.

LAW IMPLEMENTED: 213.053(8)(j), 213.0535 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW.

DATE AND TIME: August 29, 2011, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tammy Miller at (850) 617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7610.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at myflorida.com/dor/rules.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION
AMENDING RULE 12-22.007

12-22.007 Registration Information Sharing and Exchange Program.

(1) No change.

(2)(a) through (b) No change.

(c) The Department hereby incorporates the following agreements used in the administration of the RISE Program. Copies of these agreements may be obtained, without cost, by: 1) downloading the selected agreement from the Department’s Internet site at www.myflorida.com/dor; or, 2) calling the General Tax Administration RISE Coordinator at (850) 717-6730; or, 3) writing the General Tax Administration RISE Coordinator, Compliance Enforcement Process Manager’s Office, 5050 West Tennessee Street, Tallahassee, Florida 32399-0131. Persons with hearing or speech impairment may call the Department’s TDD at (800) 367-8331.

| Number | Title | Effective Date |
|--------------|--|-------------------|
| 1. GT-400210 | Registration and Information Sharing and Exchange Program – Level-One Agreement (R. <u>01/12</u> 10/06) | <u> </u> 04/07 |
| 2. GT-400211 | Registration and Information Sharing and Exchange Program – Level-Two Agreement | |

(R. ~~01/12 10/06~~)

___ 04/07

3. GT-400212

Registration Information Sharing and Exchange (RISE)

Program Participant Certification for Access to

Confidential State Tax Information (N. 01/12)

(d) No change.

(e) 1. Section 213.053(8)(j), F.S., provides that the Department may provide the information authorized under Section 213.0535, F.S., to eligible participants and certified public accountants for such participants in the RISE Program. As a part of the Level-one RISE Agreement (GT-400210), or the Level-two RISE Agreement (GT-400211), each authorized employee of the participating government agency is required to execute Form GT-400212 Attachment C (Registration Information Sharing and Exchange (RISE), Program Participant Certification for Access to Confidential State Tax Information), with the confidentiality requirements of Section 213.053, F.S., and Rule Chapter 12-22, F.A.C., ~~by January 31 of each year.~~ Any person who becomes an authorized employee subsequent to January 31 must execute a separate certification. Executed certifications must be forwarded to the RISE Coordinator within 15 business days of the date of hire or the date of change in employment status.

2. Each year each authorized employee of the participating government agency is required to execute Form GT-400212 certifying his or her familiarity with the confidentiality requirements. Executed certifications must be forwarded to the RISE Coordinator by January 31 of each year.

(3) through (4) No change.

Rulemaking Authority 213.0535(4), 213.06(1) FS. Law Implemented 213.053(8)(j), 213.0535 FS. History—New 3-17-93, Amended 4-2-00, 4-16-07, _____.