

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
LEVY, SEIZURE AND SALE OF PROPERTY
AMENDING RULE 12-21.205

12-21.205 Departmental Levy on Frozen Assets; Procedures.

(1)(a) If the delinquent taxpayer does not, within 21 days after the date of receipt of the Notice of Intent to Levy, pay the delinquent taxes, fees, surcharges, penalties, interest, administrative fees, and costs of collection owed as referenced in the Notice of Intent to Levy, or bring lawful action to contest the Notice of Intent to Levy, the Department will levy upon any assets controlled or possessed by the custodians.

(b) through (c) No change.

(2)(a) No change.

(b) A Notice of Levy will be delivered by registered mail, personal service, facsimile, electronic data interchange, use of the Internet, or by other electronic means to those custodians who are currently subject to a Notice of Freeze. The Notice of Levy will designate the specific assets to be paid or transferred to the Department, and the manner in which such transfer should occur. Payments to the Department must be made by certified or cashier's check, made payable in U.S. funds to the Florida Department of Revenue.

(c) No change.

(3) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 213.67, 213.731, 443.1316 FS., s. 35, Ch. 2024-158, LOF.

History—New 6-16-93, Amended 3-31-99, 3-12-14,_____.