

DEPARTMENT OF REVENUE

RULE NO.: 12-21.205
RULE TITLE: Departmental Levy on Frozen Assets; Procedures

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-21.205, F.A.C. (Departmental Levy on Frozen Assets; Procedures), is to incorporate the provisions of section 213.67, F.S., as amended by section 35, Chapter 2024-158, L.O.F., that when delinquent all taxes, penalties, interests, costs, surcharges, and fees owed to the Department are to be included in a garnishment or levy, and to provide that a notice of levy may also be sent by personal service, electronic data interchanges, use of the Internet, or by other electronic means.

SUMMARY: The proposed amendments to Rule 12-21.205, F.A.C., include surcharges owed by a delinquent taxpayer referenced in a Notice of Intent to Levy that must be paid to avoid levy upon assets controlled or possessed by the custodian, unless lawful action to contest the levy is filed. Further, the proposed amendments to the method of delivery of a Notice of Levy includes personal service, facsimile, electronic data interchange use of the Internet, or by other electronic means.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:
 The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1) FS.
LAW IMPLEMENTED: 213.67, 213.731, 443.1316 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):
DATE AND TIME: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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) The following procedures govern the Department’s issuance of a Notice of Levy:

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: December 17, 2024
DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: August 1, 2024

[REDACTED]

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