

### **12-3.007 Delegation of Authority.**

(1) Authority to take the following action is hereby delegated by the Governor and Cabinet acting as the head of the Department of Revenue to the Executive Director of the Department or the Executive Director's designee:

(a) To take all actions relating to the:

1. Assessment, collection, enforcement, audit, adjustment, and refund of all taxes, fees, and assessments for which the Department of Revenue (Department) has been given control and administrative responsibility pursuant to Section 213.05, F.S.; and,
2. Administration of the state's child support enforcement program pursuant to Section 409.2557, F.S., and in accordance with Title IV-D of the Social Security Act, 42 U.S.C., ss. 651 et seq.
3. Administration of ad valorem tax issues, as provided in Chapters 192 through 197 and 200, F.S.

(b) To perform all administrative activities required to supervise, direct, conduct, and administer the day-to-day duties of the Department as authorized by law or by rules adopted by the Governor and Cabinet, or in directives issued by the Governor and Cabinet acting as the head of the Department.

(c) To take any action concerning planning and budgeting for the Department, as authorized pursuant to Chapter 216, F.S., or other laws, or rules adopted by the Governor and Cabinet, or in directives issued by the Governor and Cabinet acting as the head of the Department.

(d) 1. To negotiate, execute, and enter into contracts and agreements, as required, for operation of the Department, or to carry out programs approved by the Legislature or Governor and Cabinet, except awards of commodity contracts by the Department of Management Services.

2. To contract for consultant and professional services up to \$100,000. However, selection of consultant and professional services, other than sole source, shall be by procedures set forth in the Consultants Competitive Negotiations Act or other competitive selection process established by rule.

3. To enter into agreements with other federal, state, and local governmental agencies when authorized by law.

(e) To designate appropriate officials or employees to act as custodian of the records of the Department, and to accept service of process on behalf of the Department and the Executive Director in accordance with law.

(f) 1. To bring suit in the name of the Department and in consultation with the Attorney General, or to defend suit in the name of the Department.

2. To settle claims, actions, causes of action, and legal proceedings brought against the Department or its employees when acting within the scope of their employment.

(g) To accept donations and gifts of property or grants of money on behalf of the Department in compliance with the law, provided such gifts are unencumbered, and have no impact on any other agency of the state.

(h) To act on behalf of the agency in carrying out the provisions of Chapter 120, F.S., unless prohibited by law or by directives issued by the Governor and Cabinet acting as the head of the Department. This delegation specifically includes, but is not limited to, the following:

1.a.(I) To publish a notice of intended rulemaking, after approval of such proposed notice by the Governor and Cabinet pursuant to Section 120.54(1)(k), F.S.

(II) To certify that a proposed rule has been approved by the Governor and Cabinet pursuant to Section 120.54(3)(e)1., F.S.

(III) To file with the Department of State the approved rule pursuant to Section 120.54(3)(e)1., F.S.

b. To explain in writing when appropriate why a rule development workshop is unnecessary.

2. To issue declaratory statements pursuant to Section 120.565, F.S.

3. To take final agency action in any ad valorem tax proceedings within the scope of the Department's authority.

4. To take final agency action in any tax matters arising pursuant to Sections 120.57(1) and (2), F.S., where the amount in controversy does not exceed \$500,000 in tax.

5. To take final agency action in any child support enforcement proceeding within the scope of the Department's authority.

6. To provide methods for making available a description of the agency's organization and general course of its operations, pursuant to Section 120.54(5)(b)7., F.S.

7. To issue an immediate final order pursuant to Section 120.569(2)(n), F.S., that states the particular facts supporting a finding that there is an immediate danger to the public health, safety, or welfare.

8. To issue a written statement pursuant to Section 120.57(3)(c), F.S., explaining why a bid solicitation process or contract award process must be continued without delay due to an immediate and serious danger to the public health, safety, or welfare.

9. Pursuant to Section 120.63(1)(a), F.S., to apply on behalf of the Department and certify to the Administration Commission that a proceeding required by Chapter 120, F.S., conflicts with a provision of federal law or rule.

10. To prepare, certify, and file the rule review report mandated by Section 120.74(2), F.S., with the presiding officers and affected standing committees of the Florida Legislature.

(i) To approve category to category transfers of budgets of property appraisers and tax collectors consistent with law.

(j) To grant extensions of time for good cause for completion of ad valorem tax rolls.

(k)1. To issue tax assessments, tax warrants, assignments of tax warrants, satisfaction of tax warrants, and such other documents necessary for orderly administration of the tax laws administered and supervised by the Department of Revenue.

2. To approve conclusive written closing agreements resulting in a reduction in tax of \$500,000 or less, with any taxpayer to settle or compromise the taxpayer's liability for tax, penalty, or interest assessed under any of the chapters specified in Section 72.011(1), F.S., as provided in Section 213.21, F.S.

(l) To issue technical assistance advisements, upon written request, stating the Department's position on the tax consequences of a stated transaction or event, as provided in Section 213.22, F.S.

(m) To waive the requirements of Section 72.011(3)(b), F.S., providing one of the following circumstances is met:

1. When the financial resources of the taxpayer are sufficient to ensure that any final judgment upholding an assessment of tax, penalty, and interest will be satisfied.

2. When payment into the registry of the court or the obtaining of a surety bond would be manifestly unjust because of the circumstances of the assessment or of the taxpayer.

(2) A brief summary of the final disposition of the following actions taken by the Executive Director as authorized by this rule shall be included in the quarterly report submitted by the Department:

(a) Any action to settle or compromise tax or penalty or interest which reduces such tax or penalty or interest by more than \$50,000;

(b) All activities where the Department takes final agency action on ad valorem tax proceedings, as provided above;

(c) All purchases over \$100,000 which are not made from a state contract established by the Department of Management Services; and,

(d) All Title IV-D State Plan amendments.

*Rulemaking Authority 213.06(1), 213.21(5), 409.2557(3) FS. Law Implemented 20.05, 20.21, 72.011(1), (3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 213.05, 213.21, 213.22, 409.2557 FS. History—New 7-14-80, Amended 12-31-81, 8-29-85, 11-6-85, Formerly 12-3-07, Amended 5-18-86, 12-20-92, 12-6-98, 4-26-10, 7-28-15, 1-1-24.*