

FLORIDA DEPARTMENT OF REVENUE

STATEMENT OF AGENCY ORGANIZATION AND OPERATION

NOVEMBER 2023

This statement of agency organization and operation has been prepared in accordance with the requirements of Rule 28-101.001, Florida Administrative Code (F.A.C.), and is available to any person upon request.

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AGENCY HEAD

The head of the Department of Revenue (Department) is the Governor and Cabinet. The Governor and Cabinet appoint an executive director to be the Department’s chief administrator, managing the day-to-day operations of the Department. The executive director serves at the pleasure of the Governor and Cabinet.

The Governor and Cabinet have delegated many of the duties and responsibilities of the agency head to the executive director, including:

- Taking all actions related to the Department’s legislatively assigned responsibilities for child support, general tax administration, and property tax oversight
- Performing all administrative activities required to direct, supervise, and carry out the day-to-day duties of the Department as authorized by law or by the Governor and Cabinet acting as the head of the agency
- Conducting planning and budgeting activities
- Entering contracts and other agreements as authorized by law
- Carrying out rulemaking and formal hearing responsibilities
- Designating an official to accept service of process on behalf of the Department and the executive director

The law creating the Department and setting forth its responsibilities is in section (s.) 20.21, Florida Statutes (F.S.). The duties and responsibilities of the executive director are explained in Rule 12-3.007, F.A.C.

ORGANIZATION AND RESPONSIBILITIES

The Department is organized into five programs — three operational programs and two support programs:

Operational programs

- Child Support
- General Tax Administration
- Property Tax Oversight

Support programs

- Executive Direction and Support Services
- Information Services

An organizational chart is provided in Appendix A.

CHILD SUPPORT

The purpose of the Child Support Program is to help children get the financial support they need when it is not received from one or both parents. To accomplish this, the Program works with families, other state and federal agencies, and private companies to take critical steps in the child support process. The Program provides services to over 879,000 children and annually collects over \$1.5 billion in child support for families.

For information or assistance, individuals can contact the Child Support Program by phone, email, chat, or eServices or visit one of the offices throughout Florida.

The federal and state requirements governing the operation of the Child Support Program are in:

- Title IV-D of the U.S. Social Security Act
- 42 United States Code, Sections 651-669
- 45 Code of Federal Regulations, Parts 301-307
- Chapters 20, 61, 88, 409.2551-25996, and 742, Florida Statutes
- Chapter 12E-1, Florida Administrative Code

GENERAL TAX ADMINISTRATION

The purpose of the General Tax Administration program is to collect and distribute state revenues accurately and efficiently. The Department administers more than 30 taxes and fees, including sales and use tax, corporate income tax, motor fuel tax, documentary stamp tax, communications services tax, reemployment assistance tax, and insurance premium tax. The Department is responsible for registering taxpayers, processing tax payments, and distributing revenue to state and local governments. The General Tax Administration program provides taxpayer assistance through its call center, service centers, and website, including web-based tutorials, and uses collection, audit, dispute resolution, and investigations to bring taxpayers into compliance with the law.

Businesses assist in tax administration by collecting most of the state's taxes and sending them to the Department. The Department strives to promote voluntary compliance by making compliance as easy as possible and by enforcing the law fairly and effectively.

The General Tax Administration Program is organized into the following 14 processes:

- Account Management
- Audit
- Business Technology Office
- Criminal Investigation
- Education and Compliance Outreach
- Lead Development
- General Tax Administration Communications
- Receivables Management
- Refunds and Revenue Accounting
- Returns and Revenue Processing
- Return Reconciliation
- Support Services

Tax Law Administration
Taxpayer Services

For information or assistance, call the General Tax Administration Taxpayer Assistance at (850) 488-6800; visit the Department's General Tax Administration web page at floridarevenue.com/taxes; or call or visit one of our local offices. A list of taxpayer service centers is available on the Department's "Contact" page (floridarevenue.com/contact).

The statutes and rules governing the Department's administration of the taxes it collects include sections 213.05, 252.372, 365.172, 373.41492, 376.70, 376.75, 443.1316, 538.11, and 636.066, Florida Statutes; and Chapters 12A-1 through 12A-19, Chapters 12B-4 through 12B-12, Chapters 12C-1 through 12C-3 and 73B-10, Florida Administrative Code.

The revenue laws the Department is charged with administering are in the following sections and chapters of the Florida Statutes:

- Section 125.0104, tourist development tax
- Section 125.0108, tourist impact tax
- Section 196.199, governmental leasehold tax
- Chapter 198, estate taxes
- Chapter 199, intangible personal property tax
- Chapter 201, excise tax on documents
- Chapter 202, communications services tax
- Chapter 203, gross receipts taxes
- Chapter 206, motor and other fuel taxes
- Chapter 211, tax on production of oil and gas and severance of solid minerals
- Chapter 212, tax on sales, use, and other transactions
- Chapter 220, corporate income tax code
- Section 252.372, emergency management, preparedness, and assistance surcharge
- Sections 336.021 and 336.025, taxes on motor fuel and special fuel
- Sections 365.172, prepaid wireless fee
- Section 373.41492, Miami-Dade County lake belt mitigation fee
- Section 376.11, pollutant spill prevention and control
- Section 376.70, gross receipts tax on dry cleaning facilities
- Section 376.75, tax on production or importation of perchloroethylene
- Section 403.718, waste tire fees
- Section 403.7185, lead-acid battery fees
- Chapter 443, reemployment assistance tax
- Section 538.09, registration of secondhand dealers
- Section 538.25, registration of secondary metals recyclers
- Section 538.32, registration of mail-in secondhand precious metals dealer
- Section 624.4621, group self-insurer's fund premium tax
- Section 624.475, commercial self-insurance fund premium tax
- Section 624.509, insurance premium tax
- Section 624.5091, retaliatory tax
- Section 624.510, tax on wet marine and transportation insurance
- Section 624.515, State Fire Marshal regulatory assessment
- Section 627.357, medical malpractice self-insurance premium tax

Section 629.5011, reciprocal insurance premium tax
Section 636.066, prepaid limited health services premium tax
Section 681.117, motor vehicle warranty enforcement

PROPERTY TAX OVERSIGHT

Local governments administer property taxes in Florida, including property assessment, tax collection, and appeals. The Property Tax Oversight program supervises this process. The Department's key responsibility is the review and approval of all county tax rolls to ensure they are uniform and equitable within each county and across the state.

The Department oversees local governments' compliance with constitutional and statutory requirements for property valuation, property classification and exemptions, Truth in Millage (TRIM) and millage levying, refunds and tax certificate cancellations, value adjustment board proceedings, and property appraisers' and most tax collectors' annual budgets. The Department also provides technical and legal assistance to local governments, distributes funding to fiscally constrained counties to offset reductions in property tax collections resulting from certain constitutional amendments, reviews non-ad valorem assessment rolls, provides data and reports on local government revenues to the Governor and Legislature, provides education and certification for property tax officials and their staff, and coordinates statewide efforts such as mapping and aerial photography for Florida's Geographic Information System (GIS).

Property Tax Oversight is organized into the following five processes:

- Compliance Assistance
- Compliance Determination - Central
- Compliance Determination – Field
- Research and Analysis
- Resource Management

The Department's website provides additional information about property tax (floridarevenue.com/property). The telephone number for the Property Tax Oversight program is (850) 717-6570.

Because property tax is administered locally, the best resources for assistance with property tax matters are the property appraiser and the tax collector in the county where the property is located. The Department provides links to county property appraisers and tax collectors and their contact information at floridarevenue.com/CountyOfficials.

The following chapters of the Florida Statutes govern the state's property tax system:

- Chapter 192, taxation, general provisions
- Chapter 193, assessments
- Chapter 194, administrative and judicial review of property taxes
- Chapter 195, property assessment administration and finance
- Chapter 196, exemption
- Chapter 197, tax collections, sales, and liens
- Chapter 200, determination of millage

The Department's oversight role in the property tax system established in these chapters includes only those responsibilities specifically assigned to the Department.

The agency rules that apply to property tax oversight are in Chapters 12D-1 through 12D-51, Florida Administrative Code.

EXECUTIVE DIRECTION AND SUPPORT SERVICES

The Executive Direction and Support Services program provides leadership, financial management, human resource services, and legal guidance to enable the operational programs — Child Support, General Tax Administration, and Property Tax Oversight — to function and to achieve their objectives. Offices within the Executive Direction and Support Services program also assist the public by providing information and by helping to resolve issues that customers have not been able to resolve through the operational programs.

The Department manages by business process, and senior leadership leads the Department's efforts to become more effective through technological innovation, process improvement, and implementation of new strategies. The planning process involves all employees by encouraging them to share improvement ideas and participate in strategic planning.

The Executive Direction and Support Services program is organized into the offices of:

- Communications
- Executive Director
- Financial Management
- General Counsel
- Inspector General
- Legislative and Cabinet Services
- Ombudsman
- Tax Research
- Taxpayer Rights Advocate
- Workforce Management

The telephone number for the executive director's office is (850) 617-8950.

INFORMATION SERVICES

Each of the Department's programs depends on secure technology solutions developed or supported by the Information Services Program. The program works with all other programs to determine how best to use technology to accomplish the Department's goals and to prioritize projects to provide the greatest benefit and service to customers.

Responsibilities of the Information Services Program include:

- Maintaining continuity of operations
- Maintaining systems security
- Implementing new systems or modifications of current systems

Providing user support

The Information Services Program is organized into the following four processes and four support processes:

- Information Security Management
- Service Generation
- Service Maintenance
- Service Operations

Support processes:

- Budget & Resource Management
- Business Management Office
- Project Management Office
- Strategic Planning

Individuals finding that the Department's website or online services are not working properly can notify the Department by selecting "Report Technical Problems," which appears in the blue bar at the bottom of most of the web pages. Questions about information on the website or using online services should be addressed to the appropriate operational program — Child Support, General Tax Administration, or Property Tax Oversight.

OBTAINING FORMS, APPLICATIONS, AND OTHER INFORMATION

Online Information and Services

All the Department's forms, registration applications, and publications are available at floridarevenue.com. The "Quick Links" panel provides access to many types of information, including general information about the Department, forms and publications, the Tax Law Library, public meetings information, the Taxpayer's Bill of Rights, and frequently asked questions. The [Open Government at the Florida Department of Revenue](#) webpage (also accessible from the "Quick Links" panel) includes contact information and guidance for making a public records request. The home page has a tab for each operational program and the Tax Data page, where information on the respective programs and data on various taxes are available.

Telephone Assistance

Customer service

Child Support	(850) 488-KIDS (5437)
Taxes (other than property taxes)	(850) 488-6800

Additional contact numbers

Office of the Executive Director	(850) 617-8950
Office of the General Counsel	(850) 617-8347
Agency Clerk	(850) 617-8347
Deputy Agency Clerk (for child support matters)	(850) 617-8611
Media Contact	(850) 617-8214

Child Support Program	(850) 617-8005
General Tax Administration Program	(850) 617-8441
Property Tax Oversight Program	(850) 717-6570

Mailing Address

Florida Department of Revenue
5050 West Tennessee Street
Tallahassee, FL 32399-0100

For additional mailing addresses, call us or visit our contact page: floridarevenue.com/contact.

AGENCY CLERK

The Department has designated an agency clerk (for matters other than child support) and a deputy agency clerk (for child support matters). It is the agency clerk's responsibility to file and record final orders issued by the Department and to certify the index and the record on the appeal of any final order, to keep a record of all pleadings and other legal documents filed with the Department, and to assist the public in accessing the agency index of final orders. An index of final orders involving matters of precedential value is in the Department's Tax Law Library at <https://floridarevenue.com/taxlaw/Pages/results.aspx>. To access all other orders, including matters of child support, contact the agency clerk.

The Department's hours of operation are 8:00 a.m. to 5:00 p.m., ET, Monday through Friday, except for State-recognized holidays. Filings will be accepted during regular business hours; requests received after 5:00 p.m. will be filed on the next regular business day. Filings may be submitted by hand delivery, regular mail, or facsimile transmission. The agency clerk is the contact for filing any petitions for variances or waiver of agency rules.

For questions regarding electronic filings in administrative proceedings contact the agency clerk.

Agency clerk

Sarah Wachman Chisenhall
Phone: (850) 617-8347; Fax: (850) 488-7112

Location

Florida Department of Revenue
Office of the General Counsel
Building 1, Suite 2400
2450 Shumard Oak Boulevard
Tallahassee, Florida 32399-0104

Mailing address

Florida Department of Revenue
Office of the General Counsel
Post Office Box 6668
Tallahassee, FL 32314-6668

Other employees in the Office of the General Counsel may perform clerk's functions upon designation by the clerk or the general counsel.

Deputy agency clerk
(for child support enforcement proceedings only)

Eureka Jenkins
Deputy Agency Clerk
Phone: (850) 617-8611; Fax: (850) 922-6665

Location

Florida Department of Revenue
Child Support
Office of the General Counsel
Building 2, Suite 4229
2450 Shumard Oak Boulevard
Tallahassee, Florida 32399

Mailing address

Florida Department of Revenue
Child Support
Office of the General Counsel
P. O. Box 8030
Tallahassee, FL 32314-8030

The agency clerk has concurrent authority with the deputy clerk to perform clerk's functions for child support enforcement proceedings. Other employees in the Child Support Office of Legal Services may perform the deputy clerk's functions upon designation by the deputy clerk, chief legal counsel, agency clerk, or general counsel.

FLORIDA DEPARTMENT OF REVENUE
STATEMENT OF AGENCY ORGANIZATION AND OPERATION
APPENDIX A: ORGANIZATIONAL CHART

