

1 A bill to be entitled

2 An act relating to out of state personal income tax
3 collection; creating Chapter 208; providing legislative
4 intent; requiring the licensure of out-of-state personal
5 income tax collectors; prohibiting the act of collecting
6 out-of-state personal income tax collection without a
7 license; providing an effective date.

8
9 Be It Enacted by the Legislature of the State of Florida:

10
11 Section 1. Creating Chapter 208, Florida statutes, to be
12 titled:

13 Chapter 208 - OUT OF STATE PERSONAL INCOME TAX COLLECTION

14 Section 2. Creating section 208.1, Florida statutes, to
15 read:

16 208.1 Declaration of public policy.-

17 (1) It is the public policy of this state and the intent of
18 the Legislature that Florida residents are adequately
19 safeguarded and protected during the collection and enforcement
20 processes of personal income taxes owed to other states. To the
21 fullest extent possible under the law, others states shall
22 follow the Florida Taxpayer Bill of Rights, established in s.
23 213.015, F.S., when conducting personal income tax collection
24 within the state of Florida.

25 Section 3. Creating section 208.21, Florida statutes, to
26 read:

27 208.2 Definitions

28 (1) For the purposes of this section the term:

29 (a) "Department" means the Department of Financial
30 Services.

31 (b) "Out-of-State Income Tax Collector" means any person
32 employed by another state's revenue agency or their designee for
33 the purposes of collecting personal income taxes or
34 investigating the determination of income tax liability from
35 persons residing within Florida.

36 (c) "Personal income tax" means a tax imposed by a state or
37 local government on the income of a natural person.

38 (d) "Personal income tax collection" means the process of
39 debt collection for a personal income tax owed by a natural
40 person or investigation into the determination of income tax
41 liability on behalf of a local or state government.

42 Section 4. Creating section 208.22, Florida statutes, to
43 read:

44 Licenses for out of state tax collectors; general.-

45 (1) A license may not be issued except in compliance with
46 this chapter, and may not be issued except to an individual. A
47 firm, partnership, association, or corporation, as such, may not
48 be licensed.

49 (2) For the protection of the people of this state, the
50 department may not issue or renew any license or appointment
51 except in compliance with this chapter. The department may not
52 issue or renew a license or appointment for any individual found
53 to be untrustworthy or incompetent who has had his or her
54 eligibility to hold a license or appointment revoked, or who has
55 not established to the satisfaction of the department that he or
56 she is qualified therefor in accordance with this chapter.

57 (3) The department may propound any reasonable
58 interrogatories to an applicant for a license or appointment
59 under this chapter or on any renewal thereof, relating to his or
60 her qualifications, scope of employment, and any other matters
61 which are deemed necessary or expedient in order to protect the
62 public and ascertain the qualifications of the applicant. The
63 department may also conduct any reasonable inquiry or
64 investigation it sees fit, relative to the determination of the
65 applicant's fitness to be licensed or appointed or to continue
66 to be licensed or appointed. Upon the request of the department,
67 the Florida Department of Law Enforcement shall inform the
68 department of any specific criminal charge filed against any
69 applicant and the final disposition of such charge. The
70 department is authorized to contact other states for relevant
71 information.

72 (4) To be granted a license under this section, the
73 applicant must identify any physical office location or
74 locations used by the applicant for activities related to
75 personal income tax collection in this state to the department.

76 (5) If upon the basis of the completed application for a
77 license and such further inquiry or investigation the department
78 deems the applicant to be unfit as to character and background
79 or lacking in one or more of the required qualifications for the
80 license or appointment, the department shall disapprove the
81 application.

82 (6) The license of an Out-of-State Income Tax Collector
83 shall continue in force for one year and may be renewed

84 annually, unless suspended, revoked, or otherwise terminated by
85 the department.

86 (7) The department may at any time require the licensee to
87 produce his or her department-issued photo identification.

88 Section 5. Creating section 208.23, Florida statutes, to
89 read:

90 (1) Scope of license.—The issuance of a license pursuant to
91 the provisions of this chapter shall confer upon the holder the
92 right to perform only those duties and powers as are
93 specifically authorized or conferred by the laws of this state.
94 Out-of-State Income Tax Collectors may not use any methods or
95 procedures that are not specifically authorized for Florida
96 revenue officers.

97 (2) An Out-of-State Income Tax Collector must annually
98 certify with the department:

99 (a) The addresses of each physical office location used
100 for the business of collection of out-of-state personal income
101 taxes.

102 (b) The number of individuals they are investigating or
103 seeking to recover out-of-state personal income taxes from.

104 (3) An individual collecting, investigating, or determining
105 out-of-state personal income taxes without a license is guilty
106 of a felony of the third degree, as punishable by 775.081, F.S.

107 Section 6. Creating section 208.23, Florida statutes, to
108 read:

109 Fees.—The department shall collect in advance all fees for
110 the issuance of any licenses.

111 Section 7. Creating section 208.25, Florida statutes, to
112 read:

113 208.25 Department of Financial Services; administration.—

114 (1) The department shall adopt a seal by which its
115 proceedings are authenticated. Any written instrument purporting
116 to be a copy of any action, proceeding, or finding of fact by
117 the department, or any record of the department authenticated by
118 the seal, shall be accepted by all the courts of this state as
119 prima facie evidence of the contents thereof.

120 (2) The papers, documents, reports, or any other
121 investigatory records of the department are confidential and
122 exempt from the provisions of s. 119.07(1) until such
123 investigation is completed or ceases to be active. For the
124 purpose of this section, an investigation is considered "active"
125 while the investigation is being conducted by the department
126 with a reasonable, good faith belief that it may lead to the
127 filing of administrative, civil, or criminal proceedings. An
128 investigation does not cease to be active if the department is
129 proceeding with reasonable dispatch and there is good faith
130 belief that action may be initiated by the department or other
131 administrative or law enforcement agency.

132 Section 8. This act shall take effect July 1, 2022.

1 A bill to be entitled
2 An act relating to fees; amending s. 208.25, F.S.;
3 authorizing the Department of Financial Services to
4 establish fees relating to licensure application fees;
5 providing an effective date.
6

7 Be It Enacted by the Legislature of the State of Florida:
8

9 Section 1. Creating section 208.25, Florida Statutes, to
10 read:

11 208.25 Department of Financial Services; administration.

12 (1) The department shall administer the provisions of this
13 chapter as provided in this chapter.

14 (a) The department has authority to adopt rules pursuant to
15 ss. 120.536(1) and 120.54 to implement the provisions of this
16 chapter conferring powers or duties upon it.

17 (b) The department may employ and discharge such employees,
18 examiners, counsel, and other assistant as shall be deemed
19 necessary for the implementation of this section, and it shall
20 prescribe their duties; their compensation shall be the same as
21 other state employees receive for similar services.

22 (c) The department shall collect the following fee to
23 administer this section:

24 1. From each license applicant an application fee of
25 \$25,000.

26
27 Fees collected under this paragraph shall be deposited in the
28 Department of Financial Services Administrative Trust Fund.

29 Section 2. This act shall take effect on the same date that
30 SB XXX or similar legislation takes effect, if such legislation

31 is adopted in the same legislative session or an extension
32 thereof and becomes a law.

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1 A bill to be entitled
2 An act relating to fees; amending s. 208.25, F.S.;
3 authorizing the Department of Financial Services to
4 establish fees relating to issues licensure fees;
5 authorizing the Department of Financial Services to
6 establish fees relating to annual renewal licensure fees;
7 providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
10

11 Section 1. Creating section 208.25, Florida Statutes, to
12 read:

13 208.25 Department of Financial Services; administration.

14 (1) The department shall administer the provisions of this
15 chapter as provided in this chapter.

16 (a) The department has authority to adopt rules pursuant to
17 ss. 120.536(1) and 120.54 to implement the provisions of this
18 chapter conferring powers or duties upon it.

19 (b) The department may employ and discharge such employees,
20 examiners, counsel, and other assistant as shall be deemed
21 necessary for the implementation of this section, and it shall
22 prescribe their duties; their compensation shall be the same as
23 other state employees receive for similar services.

24 (c) The department shall collect the following fee to
25 administer this section:

26 1. From each license issued, a fee of \$50,000.

27 2. For each annual renewal of a license, a fee of \$50,000.
28

29 Fees collected under this paragraph shall be deposited in the
30 Department of Financial Services Administrative Trust Fund.

31 Section 2. This act shall take effect on the same date that
32 SB XXX or similar legislation takes effect, if such legislation
33 is adopted in the same legislative session or an extension
34 thereof and becomes a law.

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1 A bill to be entitled
2 An act relating to fees; amending s. 208.25, F.S.;
3 authorizing the Department of Financial Services to
4 establish fees relating to each physical office location
5 registered by a licensee; providing an effective date.
6

7 Be It Enacted by the Legislature of the State of Florida:
8

9 Section 1. Creating section 208.25, Florida Statutes, to
10 read:

11 208.25 Department of Financial Services; administration.

12 (1) The department shall administer the provisions of this
13 chapter as provided in this chapter.

14 (a) The department has authority to adopt rules pursuant to
15 ss. 120.536(1) and 120.54 to implement the provisions of this
16 chapter conferring powers or duties upon it.

17 (b) The department may employ and discharge such employees,
18 examiners, counsel, and other assistant as shall be deemed
19 necessary for the implementation of this section, and it shall
20 prescribe their duties; their compensation shall be the same as
21 other state employees receive for similar services.

22 (c) The department shall collect the following fee to
23 administer this section:

24 1. For each physical office location registered by a
25 licensee in this state, a fee of \$75,000.

26
27 Fees collected under this paragraph shall be deposited in the
28 Department of Financial Services Administrative Trust Fund.

29 Section 2. This act shall take effect on the same date that
30 SB XXX or similar legislation takes effect, if such legislation

31 is adopted in the same legislative session or an extension
32 thereof and becomes a law.

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