



The Florida Senate

Interim Project Report 2005-214

November 2004

Committee on Government Efficiency Appropriations

Senator Jeffrey H. "Jeff" Atwater, Chair

PERMITS DEPARTMENT OF REVENUE TO SHARE CERTAIN INFORMATION FOR THE REGISTRATION INFORMATION SHARING AND EXCHANGE PROGRAM, S. 213.053(7)(J), F.S.

SUMMARY

During the 2000 Regular Session, a number of bills were amended onto House Bill 509. The amended bill passed the Legislature and, upon approval by the Governor, became ch. 2000-312, Laws of Florida. One of the bills amended onto HB 509, (HB 71, relating to the county public hospital surtax) contained a repealer section that, once amended into HB 509, was not limited in its scope. The repealer section states that "(t)he provisions of this act shall be reviewed by the Legislature prior to October 1, 2005, and shall be repealed on that date unless otherwise reenacted by the Legislature." This repealer section creates the current situation where a number of provisions in the Florida Statutes will be repealed in 2005 unless they are reenacted.

Section 213.053(7)(j), F.S., which relates to the disclosure of confidential information by the Department of Revenue, was amended by s. 8 of ch. 2000-312, Laws of Florida, and is set to repeal October 1, 2005, unless it is reenacted by the Legislature.

BACKGROUND

Section 213.053(7)(j), F.S., which relates to the disclosure of confidential information by the Department of Revenue, was amended by s. 8 of ch. 2000-312, Laws of Florida, and is set to repeal October 1, 2005, unless reenacted by the legislature. This paragraph authorizes the Department of Revenue to share information with certified public accountants for participants in the Registration Information Sharing and Exchange (R.I.S.E.) Program.

The R.I.S.E. Program was created in ch. 92-319, Laws of Florida. Under this program, which is coordinated by the Department of Revenue, each unit of state or local government responsible for administering certain

taxes, licenses or permits shares certain information about registrants, licensees, or taxpayers. The taxes, licenses, or permits covered by this program include:

- sales and use tax
- tourist development tax
- tourist impact tax
- local occupational license taxes
- convention development taxes
- public lodging and food service establishment licenses
- beverage law licenses, and
- municipal resort tax.

Any confidentiality required by law for data shared under this program applies to recipients of the data and their employees. Any penalties for disclosure of the data also apply to the recipients.

The Department of Revenue's recommendations for changes in laws relating to general tax administration for 2000 included the recommendation that it be authorized to share information with certified public accountants for participants in the R.I.S.E. Program.

METHODOLOGY

Since the legislation authorizing the Department of Revenue to disclose confidential information to certified public accountants for participants in the Registration Information Sharing and Exchange (R.I.S.E.) Program originated in the department's legislative recommendations, the determination of whether to recommend reenactment will be based on the experience of the local governments which use the legislation.

FINDINGS

The Department of Revenue reports that Brevard, Collier, and Sarasota Counties are using outside certified public accountants. The City of Miami Beach

is also using outside CPAs. Collier and Sarasota County staffs report that the use of outside accountants to audit their tourist development taxes has been very productive and makes good use of public resources. They recommend that the authorization for the Department of Revenue to disclose confidential information to these outside auditors should be retained.

RECOMMENDATIONS

It is the recommendation of this report that the repeal of s. 8 of ch. 2000-312, Laws of Florida, should be abrogated by repealing s. 11 of that act, which provides for the repeal.