

12-17.001 Scope of Rules.

(1) The rules set forth in this chapter shall be used by the Department in exercising the authority granted by Section 213.21(4), F.S., to enter into agreements for scheduling payments of outstanding liabilities. These rules also implement the Taxpayer Bill of Rights statutory provision that guarantees every Florida taxpayer the right to procedures for retiring unpaid tax liabilities through stipulated time payment agreements that are based on the taxpayer's financial position and the best interests of the state.

(2) Except for the delegations of authority provided in Rule 12-17.004, F.A.C., the rules set forth in this chapter do not apply to any stipulated time payment agreement made a part of:

- (a) Any closing agreement executed pursuant to Section 213.21(2)(a), F.S., and Rule 12-13.009, F.A.C.;
- (b) Any compliance agreement entered into pursuant to Section 212.18 or 213.692, F.S.;
- (c) Any proceeding pursuant to Chapter 120, F.S.; or
- (d) The settlement of any action filed by a taxpayer in circuit court, as provided in Section 72.011, F.S.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 212.18, 213.015(10), 213.21(2)(a), (4), 213.24(3), 213.692 FS. History—New 10-4-89, Amended 4-29-03, 3-12-14.