

**12-17.002 Definitions.**

(1) "Department" means the Florida Department of Revenue.

(2) "Taxpayer" means any person, as defined in Section 1.01, F.S., required to remit any tax, surtax, surcharge, or fee listed in Section 213.05, F.S., that is administered, regulated, controlled, and collected by the Department, and any employing unit required to pay any contribution or reimbursement required under Chapter 443, F.S.

(3) "Stipulated time payment agreement" means a written agreement entered into by the Department and taxpayer which schedules payments of outstanding liabilities over a specified period of time.

(4) "Collection action" means the issuance of a delinquent notice or billing, a tax warrant or notice of lien, or any other attempt to obtain payment of an unpaid amount. The term "collection action" does not include an attempt by an auditor to collect an assessment arising from the performance of an audit by such auditor.

(5) "Outstanding liabilities" means any unpaid taxes, surtaxes, surcharges, or fees listed in Section 213.05, F.S., that are administered, regulated, controlled, and collected by the Department, or any unpaid contributions or reimbursements required under Chapter 443, F.S. Outstanding liabilities also include any associated penalties, interest, fees, or collection costs.

*Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.05, 213.21(4), 213.24(3), 213.69, 443.1316 FS. History—New 10-4-89, Amended 4-29-03, 3-12-14.*