

12-13.004 Delegation of Authority to Determine Settlements or Compromises.

(1)(a) Authority to settle and compromise tax, interest, and penalty liabilities, and requests for refunds has, in addition to the statutory authorization in Section 213.21, F.S., been delegated to the Executive Director of the Department by the Governor and Cabinet as the head of the Department, pursuant to Rule 12-3.007, F.A.C.

(b) The Executive Director is authorized to settle and compromise tax, interest, and penalty, and refund requests in all matters in litigation, including litigation pursuant to Section 72.011, F.S.

(c) In all other instances, the Executive Director is authorized to settle and compromise tax, interest, and penalty, and refund requests where the amount of tax compromised is \$500,000 or less. Any tax compromise of more than \$500,000, excepting only those cases in litigation or those cases in which a taxpayer has reasonably relied on a written determination issued by the Department, must be approved by the Governor and Cabinet, as the head of the Department.

(2) When the Executive Director delegates authority to settle and compromise to specific employees or positions, as authorized by Section 213.21, F.S., the delegation will be in writing, signed by the Executive Director. Copies of written delegations of authority are maintained on file with the agency clerk in the Office of General Counsel.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.05, 213.21 FS. History—New 5-23-89, Amended 8-10-92, 10-24-96, 10-2-01, 10-4-04, 9-13-10, 10-29-13, 1-19-15.