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2007 Florida Statutes

213.30 Compensation for information relating to a violation of the tax laws. --

(1) The executive director of the department, pursuant to rules adopted by the department, is authorized to compensate persons providing information to the department leading to:

(a) The punishment of, or collection of taxes, penalties, or interest from, any person with respect to the taxes enumerated in s. 213.05. The amount of any payment made under this paragraph may not exceed 10 percent of any tax, penalties, or interest collected as a result of such information.

(b) The identification and registration of a taxpayer who is not in compliance with the registration requirements of any tax statute that is listed in s. 213.05. The amount of the payment made to any person who provides information to the department which results in the registration of a noncompliant taxpayer shall be \$100. The reward authorized in this paragraph shall be paid only if the noncompliant taxpayer:

1. Conducts business from a permanent, fixed location;
2. Is engaged in a bona fide taxable activity; and
3. Is found by the department to have an unpaid tax liability.

(2) Any employee of the department or of any other state or federal agency who comes into possession of information relating to a violation of a revenue law while an employee of such agency may provide information to the department of the type described in subsection (1), but the employee may not be compensated under this section. Any former employee of the department or any other state or federal agency who came into possession of information relating to a violation of a revenue law while an employee of such agency may provide information to the department of the type described in subsection (1), but the former employee may not receive compensation under this section.

(3) Notwithstanding any other provision of law, this section is the sole means by which any person may seek or obtain any moneys as the result of, in relation to, or founded upon the failure by another person to comply with the tax laws of this state. A person's use of any other law to seek or obtain moneys for such failure is in derogation of this section and conflicts with the state's duty to administer the tax laws.

History.--s. 99, ch. 87-6; s. 38, ch. 91-112; s. 22, ch. 92-320; s. 1, ch. 96-221; s. 37, ch. 2002-218.

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