

Florida Department Of Revenue
Tax Information Publication

TIP 99ADM-01

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Changes To Administrative Tax Garnishment Procedures

Effective May 26, 1999, the Department of Revenue's authority to collect a delinquent amount by garnishing the assets of a taxpayer now has an established limitation, unless the taxpayer has a prior history of tax delinquencies. This makes the administrative garnishment freeze procedures consistent with those in fuel tax and sales and use tax law.

Under this change, the total amount garnished cannot exceed the delinquent amount stated in the Department's Notice of Freeze (Form DR-44). Furthermore, this limitation applies to all of the taxpayer's assets, no matter where such assets are located in Florida. This new provision does not apply if the taxpayer has a history of delinquent taxes.

Taxpayer assets subject to garnishment were not changed and include credits, other personal property belonging to the taxpayer, and debts owed to the taxpayer.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Ch. 99-208, L.O.F.

s. 213.67(1), F.S.