

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-17, FLORIDA ADMINISTRATIVE CODE  
AGREEMENTS FOR SCHEDULING PAYMENTS OF LIABILITIES  
AMENDING RULE 12-17.001

12-17.001 Scope of Rules.

(1) The rules set forth in this chapter ~~are 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) No change.

*Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.015(10), 213.21(4) FS. History—New 10-4-89, Amended 4-29-03, 3-12-14,\_\_\_\_\_.*