

# Agency Snapshot: Department of Revenue

by Jamie L. Jackson

The Florida Department of Revenue is a Cabinet-based agency responsible for three primary functions: the administration of the state's child support program, oversight of the administration of property taxes, and the administration of the state's revenue laws. To accomplish these functions, the Department collects and distributes more than \$1.5 billion dollars a year in child support payments, aids in the establishment of paternity, oversees the local appraisal and assessment of taxes of property, reviews the property tax roll for each Florida county, collects \$38 billion dollars a year in taxes and fees while processing more than 9 million tax filings annually, and processes over \$5 billion dollars in receipts for other state agencies. This is done in the Department's three primary programs: child support, property tax oversight, and general tax administration.

The Department is headed by the Governor and Cabinet comprised of the Attorney General, the Chief Financial Officer, and the Commissioner of Agriculture. The Department's Executive Director is appointed by the Governor and Cabinet and is responsible for the daily administration of the Department.

## Executive Director:

Marshall Stranburg  
Florida Department of Revenue  
Post Office Box 5906  
Tallahassee, Florida 32399-0100  
Phone: 850-617-8600

Mr. Stranburg first joined the Department in 1991. Prior to being appointed as the Department's Executive Director in 2013, Mr. Stranburg has served as a senior attorney, Chief

Assistant General Counsel, Deputy General Counsel, General Counsel, and Deputy Executive Director of the Department. [Ed. Note: Mr. Stranburg announced his resignation as Executive Director effective April 1, 2016. A replacement has not yet been announced.]

## Agency Clerk:

Sarah Wachman Chisenhall  
Phone: 850-617-8347  
Fax: 850-488-7112

## Mailing Address:

Florida Department of Revenue  
Office of the General Counsel  
Post Office Box 6668  
Tallahassee, Florida 32314-6668

## Location:

Florida Department of Revenue  
Office of the General Counsel  
Building 1, Suite 2400  
2450 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0104

## Hours for Filings:

8 a.m. – 5 p.m.

## General Counsel:

Nancy Staff  
Florida Department of Revenue  
Post Office Box 6668  
Tallahassee, Florida 32314-6668  
Phone: 850-617-8347

Prior to becoming the General Counsel for the Department, Ms. Staff represented the Department of Labor and Employment Security, providing counsel for the administration of the Special Disability Trust Fund as well as the workers' compensation program for the state. She also served as the Deputy General Counsel at both the Department and the

Department of Business and Professional Regulation. She received her J.D. in 1989 from the University of Florida.

**Number of lawyers on staff: 27**

## Kinds of Cases:

The Office of the General Counsel (OGC) provides legal guidance and representation to the Department and is responsible for all legal opinions of the Department. The Department's attorneys provide support to the revenue litigation section of the Office of the Attorney General in the litigation of tax assessment and refund denial disputes. To accomplish its role in child support enforcement matters, the Department contracts with legal service providers to represent the Department's interests. Attorneys from the OGC function as subject matter experts and liaisons to facilitate this representation. In addition to its functions related to tax assessment disputes and child support enforcement proceedings, the OGC handles bankruptcy matters, procurement challenges, Sunshine Law and public records disputes, employment and personnel cases.

## Practice Tips:

Prior to filing matters with the Department, practitioners should ensure that filings conform, both in content and in timeliness, with the Uniform Rules of Procedure contained within chapters 28-101 through 28-110 and 28-112, Florida Administrative Code.

For information related to requesting public records, visit [http://dor.myflorida.com/opengovt/Pages/public\\_records.aspx](http://dor.myflorida.com/opengovt/Pages/public_records.aspx).

Visit the Administrative Law Section's Website:

<http://www.fladminlaw.org>