Florida Senate - 1998

By Senator Forman

32-530A-98 A bill to be entitled 1 2 An act relating to the confidentiality of 3 taxpayers' applications to repay their 4 delinquent personal property taxes in 5 installments; providing for future review and 6 repeal; providing a justification for this 7 exemption from public records provisions; providing a contingent effective date. 8 9 10 Be It Enacted by the Legislature of the State of Florida: 11 12 Section 1. A taxpayer's application to participate in an installment payment program for the payment of delinquent 13 14 personal property taxes, as created under section 197.4155, Florida Statutes, is a confidential return as provided in 15 section 193.074, Florida Statutes. This exemption from section 16 17 119.07(1), Florida Statutes, and Section 24(a), Article I of the State Constitution is subject to the Open Government 18 19 Sunset Review Act of 1995 in accordance with section 119.15, 20 Florida Statutes, and shall stand repealed on October 2, 2003, 21 unless reviewed and saved from repeal through reenactment by 22 the Legislature. 23 Section 2. The exemption from section 119.07, Florida Statutes, and from section 24(a) of Article I of the State 24 25 Constitution which is provided under section 1 of this act is 26 a public necessity because the information contained in the 27 exempted application is information that previously would have 28 been filed on a confidential return. To make this information public, therefore, would be to violate confidentiality that 29 30 has already been established and, furthermore, would perhaps 31

1

CODING:Words stricken are deletions; words underlined are additions.

discourage delinquent taxpayers from undertaking installment payments and discharging their respective tax debts. Section 3. This act shall take effect upon the effective date of SB , which provides for implementing an installment payment program for the payment of delinquent б personal property taxes. SENATE SUMMARY Provides for the confidentiality of taxpayers' applications to pay their delinquent personal property taxes in installments. Provides for future review and repeal. Provides a justification for the exemption from s. 119.07, F.S., and s. 24(a), Art. I of the State Constitution.

2 CODING:Words stricken are deletions; words underlined are additions.