

By Senator Latvala

20-00144-15

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1 A bill to be entitled
2 An act relating to public records; creating s.
3 197.3225, F.S.; providing an exemption from public
4 records requirements for e-mail addresses obtained by
5 a tax collector for the purpose of electronically
6 sending certain tax notices or obtaining the consent
7 of a taxpayer for electronic transmission of certain
8 tax notices; providing for future review and repeal of
9 the exemption; providing a statement of public
10 necessity; providing an effective date.

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12 Be It Enacted by the Legislature of the State of Florida:

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14 Section 1. Section 197.3225, Florida Statutes, is created
15 to read:

16 197.3225 Confidentiality of e-mail addresses.—

17 (1) A taxpayer's e-mail address held by a tax collector for
18 any of the following purposes is confidential and exempt from s.
19 119.07(1) and s. 24(a), Art. I of the State Constitution:

20 (a) Sending a quarterly tax notice for prepayment of
21 estimated taxes to the taxpayer pursuant to s. 197.222(3).

22 (b) Obtaining the taxpayer's consent to send the tax notice
23 described in s. 197.322(3).

24 (c) Sending an additional tax notice or delinquent tax
25 notice to the taxpayer pursuant to s. 197.343.

26 (d) Sending a tax notice to a designated third party,
27 mortgagee, or vendee pursuant to s. 197.344(1).

28 (2) This section is subject to the Open Government Sunset
29 Review Act in accordance with s. 119.15 and shall stand repealed

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30 on October 2, 2020, unless reviewed and saved from repeal
31 through reenactment by the Legislature.

32 Section 2. The Legislature finds that it is a public
33 necessity that the e-mail address of a taxpayer which is held by
34 a tax collector for the purpose of sending a tax notice or
35 obtaining the consent of the taxpayer to the electronic
36 transmission of a tax notice be made confidential and exempt
37 from s. 119.07(1), Florida Statutes, and s. 24(a), Article I of
38 the State Constitution. E-mail, rather than traditional postal
39 mail, is increasingly used as a means for communicating and
40 conducting business, including official state and local business
41 such as the payment of taxes. In order to conduct business
42 electronically with a tax collector, the taxpayer must report
43 his or her personal e-mail address. Under current law, e-mail
44 addresses are public records available to anyone for any
45 purpose. However, such addresses are unique to the individual
46 and, when combined with other personal identifying information,
47 can be used for identity theft, taxpayer scams, and other
48 invasive contacts. The public availability of personal e-mail
49 addresses invites and exacerbates thriving and well-documented
50 criminal activities and puts taxpayers at increased risk of
51 harm. Such harm would be significantly curtailed by allowing a
52 tax collector to preserve the confidentiality of taxpayer e-mail
53 addresses.

54 Section 3. This act shall take effect July 1, 2015.