

By the Committee on Governmental Oversight and Accountability;  
and Senator Latvala

585-01656-15

2015200c1

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.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14 Section 1. Section 197.3225, Florida Statutes, is created  
15 to read:

16 197.3225 Public records exemption; taxpayer e-mail  
17 addresses.—

18 (1) A taxpayer's e-mail address held by a tax collector for  
19 any of the following purposes is exempt from s. 119.07(1) and s.  
20 24(a), Art. I of the State Constitution:

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

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

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

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

29 (2) This section is subject to the Open Government Sunset

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30 Review Act in accordance with s. 119.15 and shall stand repealed  
31 on October 2, 2020, unless reviewed and saved from repeal  
32 through reenactment by the Legislature.

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

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