

FOR CONSIDERATION By the Committee on Finance and Tax

593-00923-20

20207004pb

1                                   A bill to be entitled  
 2           An act relating to a review under the Open Government  
 3           Sunset Review Act; amending s. 197.3225, F.S.,  
 4           relating to an exemption from public records  
 5           requirements for taxpayer e-mail addresses held by a  
 6           tax collector for certain purposes; removing the  
 7           scheduled repeal of the exemption; providing an  
 8           effective date.

9  
 10 Be It Enacted by the Legislature of the State of Florida:

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 12           Section 1. Section 197.3225, Florida Statutes, is amended  
 13 to read:

14           197.3225 Public records exemption; taxpayer e-mail  
 15 addresses.—

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

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

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

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

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

27           ~~(2) This section is subject to the Open Government Sunset~~  
 28 ~~Review Act in accordance with s. 119.15 and shall stand repealed~~  
 29 ~~on October 2, 2020, unless reviewed and saved from repeal~~

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30 ~~through reenactment by the Legislature.~~

31 Section 2. This act shall take effect October 1, 2020.