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2 An act relating to public records; providing an  
3 exemption from public records requirements for  
4 information received by a taxing authority or  
5 its agency in connection with certain audits of  
6 the records of a provider of telecommunication  
7 services; providing for review and repeal of  
8 the exemption; providing that the act is  
9 remedial and applies regardless of when the  
10 audit was begun; providing a finding of public  
11 necessity; providing an effective date.

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

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15 Section 1. If an audit of a telecommunications service  
16 provider is conducted under s. 36 of chapter 2001-140, Laws of  
17 Florida, and s. 166.234, Florida Statutes, any information  
18 received by the taxing authority or its agent in connection  
19 with the audit is confidential and exempt from s. 119.07(1),  
20 Florida Statutes, and s. 24(a), Art. I of the State  
21 Constitution. This section is subject to the Open Government  
22 Sunset Review Act of 1995 in accordance with s. 119.15,  
23 Florida Statutes, and shall stand repealed on October 2, 2007,  
24 unless reviewed and saved from repeal through reenactment by  
25 the Legislature.

26 Section 2. Section 1 of this act is remedial in nature  
27 and applies to all audits conducted under s. 36 of chapter  
28 2001-140, Laws of Florida, and s. 166.234, Florida Statutes,  
29 regardless of whether the audit was begun before or after the  
30 effective date of this act.

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1           Section 3. The Legislature finds that it is a public  
2 necessity that any information received by a local government  
3 in connection with an audit of a public service tax collected  
4 by a telecommunications service provider should be exempt from  
5 disclosure because disclosing such information would adversely  
6 affect the business interests of the telecommunications  
7 service provider by harming the provider in the marketplace  
8 and would compromise the security of the communications  
9 network. In addition, disclosure of such information would  
10 impair competition within the telecommunications industry.  
11 Disclosing information that reveals the business interests of  
12 a telecommunications service company creates an unfair  
13 advantage for its competitors. Competitors can use such  
14 information to impair full and fair competition in the  
15 telecommunications marketplace to the disadvantage of  
16 consumers of telecommunications services. Thus, the public and  
17 private harm in disclosing this information significantly  
18 outweighs any public benefit derived from such disclosure and  
19 the public's ability to scrutinize or monitor agency action is  
20 not diminished by requiring that this information be  
21 confidential.

22           Section 4. This act shall take effect upon becoming a  
23 law.

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