

1 A bill to be entitled
 2 An act relating to a review under the Open Government
 3 Sunset Review Act regarding the Communications Services
 4 Tax Simplification Law; amending s. 213.053, F.S., which
 5 provides an exemption from public records requirements for
 6 all information contained in returns, reports, accounts,
 7 or declarations received by the Department of Revenue,
 8 including investigative reports and information and
 9 letters of technical advice, under enumerated sections and
 10 chapters of the Florida Statutes; removing the scheduled
 11 repeal of the exemption from public records requirements
 12 for such information received by the department under the
 13 Communications Services Tax Simplification Law;
 14 reorganizing the section; making editorial changes;
 15 amending ss. 202.37, 206.27, 409.2577, 607.0130, 608.703,
 16 617.01301, and 896.102, F.S.; correcting cross-references;
 17 providing an effective date.

18
 19 Be It Enacted by the Legislature of the State of Florida:

20
 21 Section 1. Section 213.053, Florida Statutes, is amended
 22 to read:

23 213.053 Confidentiality and information sharing.--

24 (1) ~~(a) The provisions of~~ This section applies ~~apply~~ to:

25 (a) Section ~~s.~~ 125.0104, county government.†

26 (b) Section ~~s.~~ 125.0108, tourist impact tax.†

27 (c) Chapter 175, municipal firefighters' pension trust
 28 funds.†

- 29 (d) Chapter 185, municipal police officers' retirement
- 30 trust funds.†
- 31 (e) Chapter 198, estate taxes.†
- 32 (f) Chapter 199, intangible personal property taxes.†
- 33 (g) Chapter 201, excise tax on documents.†
- 34 (h) Chapter 202, the Communications Services Tax
- 35 Simplification Law.
- 36 (i) Chapter 203, gross receipts taxes.†
- 37 (j) Chapter 211, tax on severance and production of
- 38 minerals.†
- 39 (k) Chapter 212, tax on sales, use, and other
- 40 transactions.†
- 41 (l) Chapter 220, income tax code;
- 42 (m) Chapter 221, emergency excise tax.†
- 43 (n) Section ~~§~~. 252.372, emergency management,
- 44 preparedness, and assistance surcharge.†
- 45 (o) Section ~~§~~. 370.07(3), Apalachicola Bay oyster
- 46 surcharge.†
- 47 (p) Chapter 376, pollutant spill prevention and control.†
- 48 (q) Section ~~§~~. 403.718, waste tire fees.†
- 49 (r) Section ~~§~~. 403.7185, lead-acid battery fees.†
- 50 (s) Section ~~§~~. 538.09, registration of secondhand
- 51 dealers.†
- 52 (t) Section ~~§~~. 538.25, registration of secondary metals
- 53 recyclers.†
- 54 (u) Sections ~~§§~~. 624.501 and 624.509-624.515, insurance
- 55 code.†

56 (v) Section ~~s.~~ 681.117, motor vehicle warranty
 57 enforcement, ~~and~~

58 (w) Section ~~s.~~ 896.102, reports of financial transactions
 59 in trade or business.

60 ~~(b) The provisions of this section also apply to chapter~~
 61 ~~202, the Communications Services Tax Simplification Law. This~~
 62 ~~paragraph is subject to the Open Government Sunset Review Act of~~
 63 ~~1995 in accordance with s. 119.15, and shall stand repealed on~~
 64 ~~October 2, 2006, unless reviewed and saved from repeal through~~
 65 ~~reenactment by the Legislature.~~

66 (2) (a) ~~Except as provided in subsections (3), (4), (5),~~
 67 ~~(6), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16),~~
 68 ~~and (17),~~ All information contained in returns, reports,
 69 accounts, or declarations received by the department, including
 70 investigative reports and information and including letters of
 71 technical advice, is confidential except for official purposes
 72 and is exempt from ~~the provisions of~~ s. 119.07(1).

73 (b) Any officer or employee, or former officer or
 74 employee, of the department who divulges any such information in
 75 any manner, except for such official purposes, commits a
 76 misdemeanor of the first degree, punishable as provided in s.
 77 775.082 or s. 775.083.

78 (3) The department shall permit a taxpayer, his or her
 79 authorized representative, or the personal representative of an
 80 estate to inspect the taxpayer's return and may furnish him or
 81 her an abstract of such return. A taxpayer may authorize the
 82 department in writing to divulge specific information concerning
 83 the taxpayer's account.

84 (4) The department, while providing unemployment tax
 85 collection services under contract with the Agency for Workforce
 86 Innovation through an interagency agreement pursuant to s.
 87 443.1316, may release unemployment tax rate information to the
 88 agent of an employer, which agent provides payroll services for
 89 more than 500 employers, pursuant to the terms of a memorandum
 90 of understanding. The memorandum of understanding must state
 91 that the agent affirms, subject to the criminal penalties
 92 contained in ss. 443.171 and 443.1715, that the agent will
 93 retain the confidentiality of the information, that the agent
 94 has in effect a power of attorney from the employer which
 95 permits the agent to obtain unemployment tax rate information,
 96 and that the agent shall provide the department with a copy of
 97 the employer's power of attorney upon request.

98 (5)~~(4)~~ Nothing contained in this section shall prevent the
 99 department from:

100 (a) Publishing statistics so classified as to prevent the
 101 identification of particular accounts, reports, declarations, or
 102 returns; or ~~prevent the department from~~

103 (b) Disclosing to the Chief Financial Officer the names
 104 and addresses of those taxpayers who have claimed an exemption
 105 pursuant to s. 199.185(1)(i) or a deduction pursuant to s.
 106 220.63(5).

107 (6)~~(5)~~ The department may make available to the Secretary
 108 of the Treasury of the United States or his or her delegate, the
 109 Commissioner of Internal Revenue of the United States or his or
 110 her delegate, the Secretary of the Department of the Interior of
 111 the United States or his or her delegate, or the proper officer

112 of any state or his or her delegate, exclusively for official
 113 purposes, information to comply with any formal agreement for
 114 the mutual exchange of state information with the Internal
 115 Revenue Service of the United States, the Department of the
 116 Interior of the United States, or any state.

117 (7) (a) ~~(6)~~ Any information received by the Department of
 118 Revenue in connection with the administration of taxes,
 119 including, but not limited to, information contained in returns,
 120 reports, accounts, or declarations filed by persons subject to
 121 tax, shall be made available ~~by the department~~ to the following
 122 in the performance of their official duties:

123 1. The Auditor General or his or her authorized agent;;

124 2. The director of the Office of Program Policy Analysis
 125 and Government Accountability or his or her authorized agent;;

126 3. The Chief Financial Officer or his or her authorized
 127 agent;;

128 4. The Director of the Office of Insurance Regulation of
 129 the Financial Services Commission or his or her authorized
 130 agent;; ~~or~~

131 5. A property appraiser or tax collector or their
 132 authorized agents pursuant to s. 195.084(1) ; ~~in the performance~~
 133 ~~of their official duties,~~ or ~~to~~

134 6. Designated employees of the Department of Education
 135 solely for determination of each school district's price level
 136 index pursuant to s. 1011.62(2) ;

137 (b) ~~However,~~ No information shall be disclosed as provided
 138 in paragraph (a) ~~to the Auditor General or his or her authorized~~
 139 ~~agent, the director of the Office of Program Policy Analysis and~~

HB 7233

2006

140 ~~Government Accountability or his or her authorized agent, the~~
141 ~~Chief Financial Officer or his or her authorized agent, the~~
142 ~~Director of the Office of Insurance Regulation or his or her~~
143 ~~authorized agent, or to a property appraiser or tax collector or~~
144 ~~their authorized agents, or to designated employees of the~~
145 ~~Department of Education if such disclosure is prohibited by~~
146 federal law.

147 (c) ~~Any person designated in paragraph (a) The Auditor~~
148 ~~General or his or her authorized agent, the director of the~~
149 ~~Office of Program Policy Analysis and Government Accountability~~
150 ~~or his or her authorized agent, the Chief Financial Officer or~~
151 ~~his or her authorized agent, the Director of the Office of~~
152 ~~Insurance Regulation or his or her authorized agent, and the~~
153 ~~property appraiser or tax collector and their authorized agents,~~
154 ~~or designated employees of the Department of Education shall be~~
155 subject to the same requirements of confidentiality and the same
156 penalties for violation of the requirements as the department.

157 (d) For the purpose of this subsection, "designated
158 employees of the Department of Education" means only those
159 employees directly responsible for calculation of price level
160 indices pursuant to s. 1011.62(2). It does not include the
161 supervisors of such employees or any other employees or elected
162 officials within the Department of Education.

163 (8)~~(7)~~ Notwithstanding any other provision of this
164 section, the department may provide:

165 (a) Information relative to chapter 211, chapter 376, or
166 chapter 377 to the proper state agency in the conduct of its
167 official duties.

HB 7233

2006

168 (b) Names, addresses, and dates of commencement of
169 business activities of corporations to the Division of
170 Corporations of the Department of State in the conduct of its
171 official duties.

172 (c) Information relative to chapter 212 and chapters 561
173 through 568 to the Division of Alcoholic Beverages and Tobacco
174 of the Department of Business and Professional Regulation in the
175 conduct of its official duties.

176 (d) Names, addresses, and sales tax registration
177 information to the Division of Hotels and Restaurants of the
178 Department of Business and Professional Regulation in the
179 conduct of its official duties.

180 (e) Names, addresses, taxpayer identification numbers, and
181 outstanding tax liabilities to the Department of the Lottery and
182 the Office of Financial Regulation of the Financial Services
183 Commission in the conduct of their official duties.

184 (f) State tax information to the Nexus Program of the
185 Multistate Tax Commission pursuant to any formal agreement for
186 the exchange of mutual information between the department and
187 the commission.

188 (g) Tax information to principals, and their designees, of
189 the Revenue Estimating Conference for the purpose of developing
190 official revenue estimates.

191 (h) Names and addresses of persons paying taxes pursuant
192 to part IV of chapter 206 to the Department of Environmental
193 Protection in the conduct of its official duties.

194 (i) Information relative to chapters 212 and 326 to the
195 Division of Florida Land Sales, Condominiums, and Mobile Homes

HB 7233

2006

196 of the Department of Business and Professional Regulation in the
197 conduct of its official duties.

198 (j) Information authorized pursuant to s. 213.0535 to
199 eligible participants and certified public accountants for such
200 participants in the Registration Information Sharing and
201 Exchange Program.

202 (k)1. Payment information relative to chapters 199, 201,
203 212, 220, 221, and 624 to the Office of Tourism, Trade, and
204 Economic Development, or its employees or agents that are
205 identified in writing by the office to the department, in the
206 administration of the tax refund program for qualified defense
207 contractors authorized by s. 288.1045 and the tax refund program
208 for qualified target industry businesses authorized by s.
209 288.106.

210 2. Information relative to tax credits taken by a business
211 under s. 220.191 and exemptions or tax refunds received by a
212 business under s. 212.08(5)(j) to the Office of Tourism, Trade,
213 and Economic Development, or its employees or agents that are
214 identified in writing by the office to the department, in the
215 administration and evaluation of the capital investment tax
216 credit program authorized in s. 220.191 and the semiconductor,
217 defense, and space tax exemption program authorized in s.
218 212.08(5)(j).

219 (l) Information relative to chapter 212 and the Bill of
220 Lading Program to the Office of Agriculture Law Enforcement of
221 the Department of Agriculture and Consumer Services in the
222 conduct of its official duties.

HB 7233

2006

223 (m) Information relative to chapter 198 to the Agency for
224 Health Care Administration in the conduct of its official
225 business relating to ss. 409.901-409.9101.

226 (n) Information contained in returns, reports, accounts,
227 or declarations to the Board of Accountancy in connection with a
228 disciplinary proceeding conducted pursuant to chapter 473 when
229 related to a certified public accountant participating in the
230 certified audits project, or to the court in connection with a
231 civil proceeding brought by the department relating to a claim
232 for recovery of taxes due to negligence on the part of a
233 certified public accountant participating in the certified
234 audits project. In any judicial proceeding brought by the
235 department, upon motion for protective order, the court shall
236 limit disclosure of tax information when necessary to effectuate
237 the purposes of this section.

238 (o) Information relative to ss. 376.70 and 376.75 to the
239 Department of Environmental Protection in the conduct of its
240 official business and to the facility owner, facility operator,
241 and real property owners as defined in s. 376.301.

242 (p) Information relative to ss. 199.1055, 220.1845, and
243 376.30781 to the Department of Environmental Protection in the
244 conduct of its official business.

245 (q) Names, addresses, and sales tax registration
246 information to the Division of Consumer Services of the
247 Department of Agriculture and Consumer Services in the conduct
248 of its official duties.

249 (r) Information relative to the returns required by ss.
250 175.111 and 185.09 to the Department of Management Services in

HB 7233

2006

251 the conduct of its official duties. The Department of Management
252 Services is, in turn, authorized to disclose payment information
253 to a governmental agency or the agency's agent for purposes
254 related to budget preparation, auditing, revenue or financial
255 administration, or administration of chapters 175 and 185.

256 (s) Names, addresses, and federal employer identification
257 numbers, or similar identifiers, to the Department of Highway
258 Safety and Motor Vehicles for use in the conduct of its official
259 duties.

260 (t) Information relative to the tax exemptions under ss.
261 212.031, 212.06, and 212.08 for those persons qualified under s.
262 288.1258 to the Office of Film and Entertainment. The Department
263 of Revenue shall provide the Office of Film and Entertainment
264 with information in the aggregate.

265 (u) Information relative to s. 220.187 to the Department
266 of Education in the conduct of its official business.

267 (v) Information relative to chapter 202 to each local
268 government that imposes a tax pursuant to s. 202.19 in the
269 conduct of its official duties as specified in chapter 202.
270 Information provided under this paragraph may include, but is
271 not limited to, any reports required pursuant to s. 202.231,
272 audit files, notices of intent to audit, tax returns, and other
273 confidential tax information in the department's possession
274 relating to chapter 202. A person or an entity designated by the
275 local government in writing to the department as requiring
276 access to confidential taxpayer information shall have
277 reasonable access to information provided pursuant to this
278 paragraph. Such person or entity may disclose such information

279 to other persons or entities with direct responsibility for
 280 budget preparation, auditing, revenue or financial
 281 administration, or legal counsel. Such information shall only be
 282 used for purposes related to budget preparation, auditing, and
 283 revenue and financial administration. Any confidential and
 284 exempt information furnished to a local government, or to any
 285 person or entity designated by the local government as
 286 authorized by this paragraph, ~~that is exempt from the provisions~~
 287 ~~of s. 119.07(1) and s. 24(a), Art. I of the State Constitution~~
 288 ~~pursuant to this section shall continue to be exempt when so~~
 289 ~~provided, and~~ may not be further disclosed by the recipient
 290 except as provided by this paragraph.

291 (w) Tax registration information to the Agency for
 292 Workforce Innovation for use in the conduct of its official
 293 duties, which information may not be redisclosed by the Agency
 294 for Workforce Innovation.

295 (x) Rental car surcharge revenues authorized by s.
 296 212.0606, reported according to the county to which the
 297 surcharge was attributed to the Department of Transportation.

298
 299 Disclosure of information under this subsection shall be
 300 pursuant to a written agreement between the executive director
 301 and the agency. Such agencies, governmental or nongovernmental,
 302 shall be bound by the same requirements of confidentiality as
 303 the Department of Revenue. Breach of confidentiality is a
 304 misdemeanor of the first degree, punishable as provided by s.
 305 775.082 or s. 775.083.

306 (9)~~(8)~~ The Department of Revenue shall provide returns,
 307 reports, accounts, or declarations received by the department,
 308 including investigative reports and information, or information
 309 contained in such documents, pursuant to an order of a judge of
 310 a court of competent jurisdiction or pursuant to a subpoena
 311 duces tecum only when the subpoena is:

312 (a) Issued by a state attorney, a United States attorney,
 313 or a court in a criminal investigation or a criminal judicial
 314 proceeding;

315 (b) Issued by a state or federal grand jury; or

316 (c) Issued by a state attorney, the Department of Legal
 317 Affairs, the State Fire Marshal, a United States attorney, or a
 318 court in the course of a civil investigation or a civil judicial
 319 proceeding under the state or federal racketeer influenced and
 320 corrupt organization act or under chapter 896.

321 (10)~~(9)~~(a) Notwithstanding other provisions of this
 322 section, the department shall, subject to paragraph (c) and to
 323 the safeguards and limitations of paragraphs (b) and (d),
 324 disclose to the governing body of a municipality, a county, or a
 325 subcounty district levying a local option tax, or any state tax
 326 that ~~which~~ is distributed to units of local government based
 327 upon place of collection, which the department is responsible
 328 for administering, names and addresses only of the taxpayers
 329 granted a certificate of registration pursuant to s. 212.18(3)
 330 who reside within or adjacent to the taxing boundaries of such
 331 municipality, county, or subcounty district when sufficient
 332 information is supplied by the municipality, the county, or
 333 subcounty district as the department by rule may prescribe,

HB 7233

2006

334 provided such governing bodies are following s. 212.18(3)
335 relative to the denial of an occupational license after the
336 department cancels a dealer's sales tax certificate of
337 registration.

338 (b) Such information shall be disclosed only if the
339 department receives an authenticated copy of a resolution
340 adopted by the governing body requesting it.

341 (c) After receipt of such information, the governing body
342 and its officers and employees are subject to the same
343 requirements of confidentiality and the same penalties for
344 violating confidentiality as the department and its employees.

345 (d) The resolution requesting such information shall
346 provide assurance that the governing body and its officers and
347 employees are aware of the confidentiality ~~these~~ requirements
348 and of the penalties for their violation of such requirements.
349 ~~and~~ The resolution shall describe the measures that will be put
350 into effect to ensure such confidentiality. The officer of the
351 department who is authorized to receive, consider, and act upon
352 such requests shall, if satisfied that the assurances in the
353 resolution are adequate to assure confidentiality, grant the
354 request.

355 (e) ~~(d)~~ Nothing in this subsection authorizes disclosure of
356 any information prohibited by federal law from being disclosed.

357 (11) ~~(10)~~ Notwithstanding any other provision of this
358 section, with respect to a request for verification of a
359 certificate of registration issued pursuant to s. 212.18 to a
360 specified dealer or taxpayer or with respect to a request by a
361 law enforcement officer for verification of a certificate of

HB 7233

2006

362 registration issued pursuant to s. 538.09 to a specified
363 secondhand dealer or pursuant to s. 538.25 to a specified
364 secondary metals recycler, the department may disclose whether
365 the specified person holds a valid certificate or whether a
366 specified certificate number is valid or whether a specified
367 certificate number has been canceled or is inactive or invalid
368 and the name of the holder of the certificate. This subsection
369 shall not be construed to create a duty to request verification
370 of any certificate of registration.

371 (12)~~(11)~~ The department may provide to a United States
372 Trustee, or his or her designee, for any United States
373 Bankruptcy Court, exclusively for official purposes in
374 connection with administering a bankruptcy estate, information
375 relating to payment or nonpayment of taxes imposed by any
376 revenue law of this state by a trustee, debtor, or debtor in
377 possession, including any amount paid or due.

378 (13)~~(12)~~ The department may disclose certain state sales
379 tax information relating to the cancellation or revocation of
380 sales and use tax certificates of registration for the failure
381 to collect and remit sales tax. This information is limited to
382 the sales tax certificate number, trade name, owner's name,
383 business location address, and the reason for the cancellation
384 or revocation.

385 (14)~~(13)~~ Notwithstanding the provisions of s. 896.102(2),
386 the department may allow full access to the information and
387 documents required to be filed with it under s. 896.102(1) to
388 federal, state, and local law enforcement and prosecutorial
389 agencies, and to the Office of Financial Regulation of the

HB 7233

2006

390 Financial Services Commission, and any of those agencies may use
391 the information and documents in any civil or criminal
392 investigation and in any court proceedings.

393 (15)~~(14)~~(a) Notwithstanding any other provision of this
394 section, the department shall, subject to the safeguards
395 specified in paragraph (c), disclose to the Division of
396 Corporations of the Department of State the name, address,
397 federal employer identification number, and duration of tax
398 filings with this state of all corporate or partnership entities
399 which are not on file or have a dissolved status with the
400 Division of Corporations and which have filed tax returns
401 pursuant to either chapter 199 or chapter 220.

402 (b) The Division of Corporations shall use such
403 information only in the pursuit of its official duties relative
404 to nonqualified foreign or dissolved corporations in the
405 recovery of fees and penalties due and owing the state.

406 (c) All information exchanged between the Division of
407 Corporations and the department shall be subject to the same
408 requirements of confidentiality as the Department of Revenue.

409 (16)~~(a)~~~~(15)~~ The department may disclose confidential
410 taxpayer information contained in returns, reports, accounts, or
411 declarations filed with the department by persons subject to any
412 state or local tax to the child support enforcement program, to
413 assist in the location of parents who owe or potentially owe a
414 duty of support, as defined in s. 409.2554, pursuant to Title
415 IV-D of the Social Security Act, their assets, their income, and
416 their employer, and to the Department of Children and Family

417 Services for the purpose of diligent search activities pursuant
 418 to chapter 39.

419 (b) Nothing in this subsection authorizes the disclosure
 420 of information if such disclosure is prohibited by federal law.
 421 Employees of the child support enforcement program and of the
 422 Department of Children and Family Services are bound by the same
 423 requirements of confidentiality and the same penalties for
 424 violation of the requirements as the department.

425 (17)~~(16)~~ The department may provide to the person against
 426 whom transferee liability is being asserted pursuant to s.
 427 212.10(1) information relating to the basis of the claim.

428 (18)~~(17)~~ The department may disclose to a person entitled
 429 to compensation pursuant to s. 213.30 the amount of any tax,
 430 penalty, or interest collected as a result of information
 431 furnished by such person.

432 Section 2. Paragraph (a) of subsection (1) of section
 433 202.37, Florida Statutes, is amended to read:

434 202.37 Special rules for administration of local
 435 communications services tax.--

436 (1) (a) Except as otherwise provided in this section, all
 437 statutory provisions and administrative rules applicable to the
 438 communications services tax imposed by s. 202.12 apply to any
 439 local communications services tax imposed under s. 202.19, and
 440 the department shall administer, collect, and enforce all taxes
 441 imposed under s. 202.19, including interest and penalties
 442 attributable thereto, in accordance with the same procedures
 443 used in the administration, collection, and enforcement of the
 444 communications services tax imposed by s. 202.12. Audits

445 performed by the department shall include a determination of the
 446 dealer's compliance with the jurisdictional situsing of its
 447 customers' service addresses and a determination of whether the
 448 rate collected for the local tax pursuant to ss. 202.19 and
 449 202.20 is correct. The person or entity designated by a local
 450 government pursuant to s. 213.053(8)~~(7)~~(v) may provide evidence
 451 to the department demonstrating a specific person's failure to
 452 fully or correctly report taxable communications services sales
 453 within the jurisdiction. The department may request additional
 454 information from the designee to assist in any review. The
 455 department shall inform the designee of what action, if any, the
 456 department intends to take regarding the person.

457 Section 3. Subsection (2) of section 206.27, Florida
 458 Statutes, is amended to read:

459 206.27 Records and files as public records.--

460 (2) Nothing herein shall be construed as requiring the
 461 department to provide as a public record any information
 462 concerning audits in progress or those records and files of the
 463 department described in this section which are currently the
 464 subject of pending investigation by the Department of Revenue or
 465 the Florida Department of Law Enforcement. It is specifically
 466 provided that the foregoing information shall be exempt from the
 467 provisions of s. 119.07(1) and shall be considered confidential
 468 pursuant to s. 213.053; however, the department may make
 469 available to the executive director of the Department of Highway
 470 Safety and Motor Vehicles or his or her designee, exclusively
 471 for official purposes in administering chapter 207, any
 472 information concerning any audit in progress, and the provisions

HB 7233

2006

473 of s. 213.053 (8) ~~(7)~~ requiring a written agreement and
474 maintenance of confidentiality by the recipient, and the penalty
475 for breach of confidentiality, shall apply if the department
476 makes such information available. Any officer, employee, or
477 former officer or employee of the department who divulges any
478 such information in any manner except for such official purposes
479 or under s. 213.053 is guilty of a misdemeanor of the first
480 degree, punishable as provided in s. 775.082 or s. 775.083.

481 Section 4. Section 409.2577, Florida Statutes, is amended
482 to read:

483 409.2577 Parent locator service.--The department shall
484 establish a parent locator service to assist in locating parents
485 who have deserted their children and other persons liable for
486 support of dependent children. The department shall use all
487 sources of information available, including the Federal Parent
488 Locator Service, and may request and shall receive information
489 from the records of any person or the state or any of its
490 political subdivisions or any officer thereof. Any agency as
491 defined in s. 120.52, any political subdivision, and any other
492 person shall, upon request, provide the department any
493 information relating to location, salary, insurance, social
494 security, income tax, and employment history necessary to locate
495 parents who owe or potentially owe a duty of support pursuant to
496 Title IV-D of the Social Security Act. This provision shall
497 expressly take precedence over any other statutory nondisclosure
498 provision which limits the ability of an agency to disclose such
499 information, except that law enforcement information as provided
500 in s. 119.071(4)(d) is not required to be disclosed, and except

HB 7233

2006

501 that confidential taxpayer information possessed by the
502 Department of Revenue shall be disclosed only to the extent
503 authorized in s. 213.053 (16) ~~(15)~~. Nothing in this section
504 requires the disclosure of information if such disclosure is
505 prohibited by federal law. Information gathered or used by the
506 parent locator service is confidential and exempt from the
507 provisions of s. 119.07(1). Additionally, the department is
508 authorized to collect any additional information directly
509 bearing on the identity and whereabouts of a person owing or
510 asserted to be owing an obligation of support for a dependent
511 child. The department shall, upon request, make information
512 available only to public officials and agencies of this state;
513 political subdivisions of this state, including any agency
514 thereof providing child support enforcement services to non-
515 Title IV-D clients; the custodial parent, legal guardian,
516 attorney, or agent of the child; and other states seeking to
517 locate parents who have deserted their children and other
518 persons liable for support of dependents, for the sole purpose
519 of establishing, modifying, or enforcing their liability for
520 support, and shall make such information available to the
521 Department of Children and Family Services for the purpose of
522 diligent search activities pursuant to chapter 39. If the
523 department has reasonable evidence of domestic violence or child
524 abuse and the disclosure of information could be harmful to the
525 custodial parent or the child of such parent, the child support
526 program director or designee shall notify the Department of
527 Children and Family Services and the Secretary of the United
528 States Department of Health and Human Services of this evidence.

529 Such evidence is sufficient grounds for the department to
 530 disapprove an application for location services.

531 Section 5. Subsection (3) of section 607.0130, Florida
 532 Statutes, is amended to read:

533 607.0130 Powers of Department of State.--

534 (3) The Department of State may, based upon its findings
 535 hereunder or as provided in s. 213.053(15)~~(14)~~, bring an action
 536 in circuit court to collect any penalties, fees, or taxes
 537 determined to be due and owing the state and to compel any
 538 filing, qualification, or registration required by law. In
 539 connection with such proceeding the department may, without
 540 prior approval by the court, file a lis pendens against any
 541 property owned by the corporation and may further certify any
 542 findings to the Department of Legal Affairs for the initiation
 543 of any action permitted pursuant to s. 607.0505 which the
 544 Department of Legal Affairs may deem appropriate.

545 Section 6. Subsection (3) of section 608.703, Florida
 546 Statutes, is amended to read:

547 608.703 Interrogatories by Department of State.--

548 (3) The Department of State may, based upon its findings
 549 hereunder or as provided in s. 213.053(15)~~(14)~~, bring an action
 550 in circuit court to collect any penalties, fees, or taxes
 551 determined to be due and owing the state and to compel any
 552 filing, qualification, or registration required by law. In
 553 connection with such proceeding, the department may, without
 554 prior approval by the court, file a lis pendens against any
 555 property owned by the corporation and may further certify any
 556 findings to the Department of Legal Affairs for the initiation

557 of any action permitted pursuant to this chapter which the
 558 Department of Legal Affairs may deem appropriate.

559 Section 7. Subsection (3) of section 617.01301, Florida
 560 Statutes, is amended to read:

561 617.01301 Powers of Department of State.--

562 (3) The Department of State may, based upon its findings
 563 hereunder or as provided in s. 213.053(13)~~(12)~~, bring an action
 564 in circuit court to collect any penalties, fees, or taxes
 565 determined to be due and owing the state and to compel any
 566 filing, qualification, or registration required by law. In
 567 connection with such proceeding the department may, without
 568 prior approval by the court, file a lis pendens against any
 569 property owned by the corporation and may further certify any
 570 findings to the Department of Legal Affairs for the initiation
 571 of any action permitted pursuant to s. 617.0503 which the
 572 Department of Legal Affairs may deem appropriate.

573 Section 8. Subsection (2) of section 896.102, Florida
 574 Statutes, is amended to read:

575 896.102 Currency more than \$10,000 received in trade or
 576 business; report required; noncompliance penalties.--

577 (2) The Department of Revenue shall enforce compliance
 578 with the provisions of subsection (1) and is to be the custodian
 579 of all information and documents filed pursuant to subsection
 580 (1). Such information and documents are confidential and exempt
 581 from the provisions of s. 119.07(1) and s. 24(a), Art. I of the
 582 State Constitution; however, the department must provide any
 583 report filed under this section, or information contained
 584 therein, to federal, state, and local law enforcement and

HB 7233

2006

585 prosecutorial agencies, to the Department of Financial Services,
586 and to the Office of Financial Regulation, and the information
587 is subject to disclosure pursuant to subpoena as provided in s.
588 213.053 (9) ~~(8)~~.

589 Section 9. This act shall take effect October 3, 2006.