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## CHAMBER ACTION

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1 The Finance & Tax Committee recommends the following:

2  
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5  
6 A bill to be entitled

7 An act relating to a review under the Open Government  
8 Sunset Review Act regarding the Communications Services  
9 Tax Simplification Law; amending s. 213.053, F.S., which  
10 provides an exemption from public records requirements for  
11 all information contained in returns, reports, accounts,  
12 or declarations received by the Department of Revenue,  
13 including investigative reports and information and  
14 letters of technical advice, under enumerated sections and  
15 chapters of the Florida Statutes; removing the scheduled  
16 repeal of the exemption from public records requirements  
17 for such information received by the department under the  
18 Communications Services Tax Simplification Law;  
19 reorganizing the section; making editorial changes;  
20 amending ss. 202.37, 206.27, 409.2577, 607.0130, 608.703,  
21 617.01301, and 896.102, F.S.; correcting cross-references;  
22 providing an effective date.  
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24 Be It Enacted by the Legislature of the State of Florida:

25

26 Section 1. Section 213.053, Florida Statutes, is amended  
27 to read:

28 213.053 Confidentiality and information sharing.--

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

30 (a) Section ~~s-~~ 125.0104, county government.

31 (b) Section ~~s-~~ 125.0108, tourist impact tax.

32 (c) Chapter 175, municipal firefighters' pension trust  
33 funds.

34 (d) Chapter 185, municipal police officers' retirement  
35 trust funds.

36 (e) Chapter 198, estate taxes.

37 (f) Chapter 199, intangible personal property taxes.

38 (g) Chapter 201, excise tax on documents.

39 (h) Chapter 202, the Communications Services Tax

40 Simplification Law.

41 (i) Chapter 203, gross receipts taxes.

42 (j) Chapter 211, tax on severance and production of  
43 minerals.

44 (k) Chapter 212, tax on sales, use, and other  
45 transactions.

46 (l) Chapter 220, income tax code.

47 (m) Chapter 221, emergency excise tax.

48 (n) Section ~~s-~~ 252.372, emergency management,  
49 preparedness, and assistance surcharge.

50 (o) Section ~~s-~~ 370.07(3), Apalachicola Bay oyster  
51 surcharge.

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52 |       (p) Chapter 376, pollutant spill prevention and control.†

53 |       (q) Section ~~s.~~ 403.718, waste tire fees.†

54 |       (r) Section ~~s.~~ 403.7185, lead-acid battery fees.†

55 |       (s) Section ~~s.~~ 538.09, registration of secondhand  
56 | dealers.†

57 |       (t) Section ~~s.~~ 538.25, registration of secondary metals  
58 | recyclers.†

59 |       (u) Sections ~~ss.~~ 624.501 and 624.509-624.515, insurance  
60 | code.†

61 |       (v) Section ~~s.~~ 681.117, motor vehicle warranty  
62 | enforcement.† ~~and~~

63 |       (w) Section ~~s.~~ 896.102, reports of financial transactions  
64 | in trade or business.

65 |       ~~(b) The provisions of this section also apply to chapter~~  
66 | ~~202, the Communications Services Tax Simplification Law. This~~  
67 | ~~paragraph is subject to the Open Government Sunset Review Act of~~  
68 | ~~1995 in accordance with s. 119.15, and shall stand repealed on~~  
69 | ~~October 2, 2006, unless reviewed and saved from repeal through~~  
70 | ~~reenactment by the Legislature.~~

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

78 |       (b) Any officer or employee, or former officer or  
79 | employee, of the department who divulges any such information in

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80 | any manner, except for such official purposes, commits a  
81 | misdemeanor of the first degree, punishable as provided in s.  
82 | 775.082 or s. 775.083.

83 |       (3) The department shall permit a taxpayer, his or her  
84 | authorized representative, or the personal representative of an  
85 | estate to inspect the taxpayer's return and may furnish him or  
86 | her an abstract of such return. A taxpayer may authorize the  
87 | department in writing to divulge specific information concerning  
88 | the taxpayer's account.

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

103 |       (5)~~(4)~~ Nothing contained in this section shall prevent the  
104 | department from:

105 |       (a) Publishing statistics so classified as to prevent the  
106 | identification of particular accounts, reports, declarations, or  
107 | returns; or ~~prevent the department from~~

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108        (b) Disclosing to the Chief Financial Officer the names  
 109 and addresses of those taxpayers who have claimed an exemption  
 110 pursuant to s. 199.185(1)(i) or a deduction pursuant to s.  
 111 220.63(5).

112        (6)~~(5)~~ The department may make available to the Secretary  
 113 of the Treasury of the United States or his or her delegate, the  
 114 Commissioner of Internal Revenue of the United States or his or  
 115 her delegate, the Secretary of the Department of the Interior of  
 116 the United States or his or her delegate, or the proper officer  
 117 of any state or his or her delegate, exclusively for official  
 118 purposes, information to comply with any formal agreement for  
 119 the mutual exchange of state information with the Internal  
 120 Revenue Service of the United States, the Department of the  
 121 Interior of the United States, or any state.

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

- 128            1. The Auditor General or his or her authorized agent;i~~r~~
- 129            2. The director of the Office of Program Policy Analysis  
 130 and Government Accountability or his or her authorized agent;i~~r~~
- 131            3. The Chief Financial Officer or his or her authorized  
 132 agent;i~~r~~
- 133            4. The Director of the Office of Insurance Regulation of  
 134 the Financial Services Commission or his or her authorized  
 135 agent;i~~r~~~~or~~

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

139        6. Designated employees of the Department of Education  
140 solely for determination of each school district's price level  
141 index pursuant to s. 1011.62(2). ~~†~~

142        (b) ~~However,~~ No information shall be disclosed as provided  
143 in paragraph (a) ~~to the Auditor General or his or her authorized~~  
144 ~~agent, the director of the Office of Program Policy Analysis and~~  
145 ~~Government Accountability or his or her authorized agent, the~~  
146 ~~Chief Financial Officer or his or her authorized agent, the~~  
147 ~~Director of the Office of Insurance Regulation or his or her~~  
148 ~~authorized agent, or to a property appraiser or tax collector or~~  
149 ~~their authorized agents, or to designated employees of the~~  
150 ~~Department of Education~~ if such disclosure is prohibited by  
151 federal law.

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

162        (d) For the purpose of this subsection, "designated  
163 employees of the Department of Education" means only those

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164 employees directly responsible for calculation of price level  
165 indices pursuant to s. 1011.62(2). It does not include the  
166 supervisors of such employees or any other employees or elected  
167 officials within the Department of Education.

168 (8)~~(7)~~ Notwithstanding any other provision of this  
169 section, the department may provide:

170 (a) Information relative to chapter 211, chapter 376, or  
171 chapter 377 to the proper state agency in the conduct of its  
172 official duties.

173 (b) Names, addresses, and dates of commencement of  
174 business activities of corporations to the Division of  
175 Corporations of the Department of State in the conduct of its  
176 official duties.

177 (c) Information relative to chapter 212 and chapters 561  
178 through 568 to the Division of Alcoholic Beverages and Tobacco  
179 of the Department of Business and Professional Regulation in the  
180 conduct of its official duties.

181 (d) Names, addresses, and sales tax registration  
182 information to the Division of Hotels and Restaurants of the  
183 Department of Business and Professional Regulation in the  
184 conduct of its official duties.

185 (e) Names, addresses, taxpayer identification numbers, and  
186 outstanding tax liabilities to the Department of the Lottery and  
187 the Office of Financial Regulation of the Financial Services  
188 Commission in the conduct of their official duties.

189 (f) State tax information to the Nexus Program of the  
190 Multistate Tax Commission pursuant to any formal agreement for

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191 | the exchange of mutual information between the department and  
192 | the commission.

193 |       (g) Tax information to principals, and their designees, of  
194 | the Revenue Estimating Conference for the purpose of developing  
195 | official revenue estimates.

196 |       (h) Names and addresses of persons paying taxes pursuant  
197 | to part IV of chapter 206 to the Department of Environmental  
198 | Protection in the conduct of its official duties.

199 |       (i) Information relative to chapters 212 and 326 to the  
200 | Division of Florida Land Sales, Condominiums, and Mobile Homes  
201 | of the Department of Business and Professional Regulation in the  
202 | conduct of its official duties.

203 |       (j) Information authorized pursuant to s. 213.0535 to  
204 | eligible participants and certified public accountants for such  
205 | participants in the Registration Information Sharing and  
206 | Exchange Program.

207 |       (k)1. Payment information relative to chapters 199, 201,  
208 | 212, 220, 221, and 624 to the Office of Tourism, Trade, and  
209 | Economic Development, or its employees or agents that are  
210 | identified in writing by the office to the department, in the  
211 | administration of the tax refund program for qualified defense  
212 | contractors authorized by s. 288.1045 and the tax refund program  
213 | for qualified target industry businesses authorized by s.  
214 | 288.106.

215 |       2. Information relative to tax credits taken by a business  
216 | under s. 220.191 and exemptions or tax refunds received by a  
217 | business under s. 212.08(5)(j) to the Office of Tourism, Trade,  
218 | and Economic Development, or its employees or agents that are



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219 identified in writing by the office to the department, in the  
220 administration and evaluation of the capital investment tax  
221 credit program authorized in s. 220.191 and the semiconductor,  
222 defense, and space tax exemption program authorized in s.  
223 212.08(5)(j).

224 (l) Information relative to chapter 212 and the Bill of  
225 Lading Program to the Office of Agriculture Law Enforcement of  
226 the Department of Agriculture and Consumer Services in the  
227 conduct of its official duties.

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

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

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

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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247 (p) Information relative to ss. 199.1055, 220.1845, and  
248 376.30781 to the Department of Environmental Protection in the  
249 conduct of its official business.

250 (q) Names, addresses, and sales tax registration  
251 information to the Division of Consumer Services of the  
252 Department of Agriculture and Consumer Services in the conduct  
253 of its official duties.

254 (r) Information relative to the returns required by ss.  
255 175.111 and 185.09 to the Department of Management Services in  
256 the conduct of its official duties. The Department of Management  
257 Services is, in turn, authorized to disclose payment information  
258 to a governmental agency or the agency's agent for purposes  
259 related to budget preparation, auditing, revenue or financial  
260 administration, or administration of chapters 175 and 185.

261 (s) Names, addresses, and federal employer identification  
262 numbers, or similar identifiers, to the Department of Highway  
263 Safety and Motor Vehicles for use in the conduct of its official  
264 duties.

265 (t) Information relative to the tax exemptions under ss.  
266 212.031, 212.06, and 212.08 for those persons qualified under s.  
267 288.1258 to the Office of Film and Entertainment. The Department  
268 of Revenue shall provide the Office of Film and Entertainment  
269 with information in the aggregate.

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

272 (v) Information relative to chapter 202 to each local  
273 government that imposes a tax pursuant to s. 202.19 in the  
274 conduct of its official duties as specified in chapter 202.

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275 Information provided under this paragraph may include, but is  
 276 not limited to, any reports required pursuant to s. 202.231,  
 277 audit files, notices of intent to audit, tax returns, and other  
 278 confidential tax information in the department's possession  
 279 relating to chapter 202. A person or an entity designated by the  
 280 local government in writing to the department as requiring  
 281 access to confidential taxpayer information shall have  
 282 reasonable access to information provided pursuant to this  
 283 paragraph. Such person or entity may disclose such information  
 284 to other persons or entities with direct responsibility for  
 285 budget preparation, auditing, revenue or financial  
 286 administration, or legal counsel. Such information shall only be  
 287 used for purposes related to budget preparation, auditing, and  
 288 revenue and financial administration. Any confidential and  
 289 exempt information furnished to a local government, or to any  
 290 person or entity designated by the local government as  
 291 authorized by this paragraph, ~~that is exempt from the provisions~~  
 292 ~~of s. 119.07(1) and s. 24(a), Art. I of the State Constitution~~  
 293 ~~pursuant to this section shall continue to be exempt when so~~  
 294 ~~provided, and may not be further disclosed~~ by the recipient  
 295 except as provided by this paragraph.

296 (w) Tax registration information to the Agency for  
 297 Workforce Innovation for use in the conduct of its official  
 298 duties, which information may not be redisclosed by the Agency  
 299 for Workforce Innovation.

300 (x) Rental car surcharge revenues authorized by s.  
 301 212.0606, reported according to the county to which the  
 302 surcharge was attributed to the Department of Transportation.

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303  
304 Disclosure of information under this subsection shall be  
305 pursuant to a written agreement between the executive director  
306 and the agency. Such agencies, governmental or nongovernmental,  
307 shall be bound by the same requirements of confidentiality as  
308 the Department of Revenue. Breach of confidentiality is a  
309 misdemeanor of the first degree, punishable as provided by s.  
310 775.082 or s. 775.083.

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

317 (a) Issued by a state attorney, a United States attorney,  
318 or a court in a criminal investigation or a criminal judicial  
319 proceeding;

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

321 (c) Issued by a state attorney, the Department of Legal  
322 Affairs, the State Fire Marshal, a United States attorney, or a  
323 court in the course of a civil investigation or a civil judicial  
324 proceeding under the state or federal racketeer influenced and  
325 corrupt organization act or under chapter 896.

326 (10)~~(9)~~(a) Notwithstanding other provisions of this  
327 section, the department shall, subject to paragraph (c) and to  
328 the safeguards and limitations of paragraphs (b) and (d),  
329 disclose to the governing body of a municipality, a county, or a  
330 subcounty district levying a local option tax, or any state tax

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331 that ~~which~~ is distributed to units of local government based  
 332 upon place of collection, which the department is responsible  
 333 for administering, names and addresses only of the taxpayers  
 334 granted a certificate of registration pursuant to s. 212.18(3)  
 335 who reside within or adjacent to the taxing boundaries of such  
 336 municipality, county, or subcounty district when sufficient  
 337 information is supplied by the municipality, the county, or  
 338 subcounty district as the department by rule may prescribe,  
 339 provided such governing bodies are following s. 212.18(3)  
 340 relative to the denial of an occupational license after the  
 341 department cancels a dealer's sales tax certificate of  
 342 registration.

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

346 (c) After receipt of such information, the governing body  
 347 and its officers and employees are subject to the same  
 348 requirements of confidentiality and the same penalties for  
 349 violating confidentiality as the department and its employees.

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

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358 resolution are adequate to assure confidentiality, grant the  
359 request.

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

362 (11)~~(10)~~ Notwithstanding any other provision of this  
363 section, with respect to a request for verification of a  
364 certificate of registration issued pursuant to s. 212.18 to a  
365 specified dealer or taxpayer or with respect to a request by a  
366 law enforcement officer for verification of a certificate of  
367 registration issued pursuant to s. 538.09 to a specified  
368 secondhand dealer or pursuant to s. 538.25 to a specified  
369 secondary metals recycler, the department may disclose whether  
370 the specified person holds a valid certificate or whether a  
371 specified certificate number is valid or whether a specified  
372 certificate number has been canceled or is inactive or invalid  
373 and the name of the holder of the certificate. This subsection  
374 shall not be construed to create a duty to request verification  
375 of any certificate of registration.

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

383 (13)~~(12)~~ The department may disclose certain state sales  
384 tax information relating to the cancellation or revocation of  
385 sales and use tax certificates of registration for the failure

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386 | to collect and remit sales tax. This information is limited to  
387 | the sales tax certificate number, trade name, owner's name,  
388 | business location address, and the reason for the cancellation  
389 | or revocation.

390 |       (14)~~(13)~~ Notwithstanding the provisions of s. 896.102(2),  
391 | the department may allow full access to the information and  
392 | documents required to be filed with it under s. 896.102(1) to  
393 | federal, state, and local law enforcement and prosecutorial  
394 | agencies, and to the Office of Financial Regulation of the  
395 | Financial Services Commission, and any of those agencies may use  
396 | the information and documents in any civil or criminal  
397 | investigation and in any court proceedings.

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

407 |       (b) The Division of Corporations shall use such  
408 | information only in the pursuit of its official duties relative  
409 | to nonqualified foreign or dissolved corporations in the  
410 | recovery of fees and penalties due and owing the state.

411 |       (c) All information exchanged between the Division of  
412 | Corporations and the department shall be subject to the same  
413 | requirements of confidentiality as the Department of Revenue.

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414        (16) ~~(a)-(15)~~ The department may disclose confidential  
 415 taxpayer information contained in returns, reports, accounts, or  
 416 declarations filed with the department by persons subject to any  
 417 state or local tax to the child support enforcement program, to  
 418 assist in the location of parents who owe or potentially owe a  
 419 duty of support, as defined in s. 409.2554, pursuant to Title  
 420 IV-D of the Social Security Act, their assets, their income, and  
 421 their employer, and to the Department of Children and Family  
 422 Services for the purpose of diligent search activities pursuant  
 423 to chapter 39.

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

430        (17) ~~(16)~~ The department may provide to the person against  
 431 whom transferee liability is being asserted pursuant to s.  
 432 212.10(1) information relating to the basis of the claim.

433        (18) ~~(17)~~ The department may disclose to a person entitled  
 434 to compensation pursuant to s. 213.30 the amount of any tax,  
 435 penalty, or interest collected as a result of information  
 436 furnished by such person.

437        Section 2. Paragraph (a) of subsection (1) of section  
 438 202.37, Florida Statutes, is amended to read:

439        202.37 Special rules for administration of local  
 440 communications services tax.--



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441 (1) (a) Except as otherwise provided in this section, all  
442 statutory provisions and administrative rules applicable to the  
443 communications services tax imposed by s. 202.12 apply to any  
444 local communications services tax imposed under s. 202.19, and  
445 the department shall administer, collect, and enforce all taxes  
446 imposed under s. 202.19, including interest and penalties  
447 attributable thereto, in accordance with the same procedures  
448 used in the administration, collection, and enforcement of the  
449 communications services tax imposed by s. 202.12. Audits  
450 performed by the department shall include a determination of the  
451 dealer's compliance with the jurisdictional situsing of its  
452 customers' service addresses and a determination of whether the  
453 rate collected for the local tax pursuant to ss. 202.19 and  
454 202.20 is correct. The person or entity designated by a local  
455 government pursuant to s. 213.053(8)~~(7)~~(v) may provide evidence  
456 to the department demonstrating a specific person's failure to  
457 fully or correctly report taxable communications services sales  
458 within the jurisdiction. The department may request additional  
459 information from the designee to assist in any review. The  
460 department shall inform the designee of what action, if any, the  
461 department intends to take regarding the person.

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

464 206.27 Records and files as public records.--

465 (2) Nothing herein shall be construed as requiring the  
466 department to provide as a public record any information  
467 concerning audits in progress or those records and files of the  
468 department described in this section which are currently the

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469 subject of pending investigation by the Department of Revenue or  
470 the Florida Department of Law Enforcement. It is specifically  
471 provided that the foregoing information shall be exempt from the  
472 provisions of s. 119.07(1) and shall be considered confidential  
473 pursuant to s. 213.053; however, the department may make  
474 available to the executive director of the Department of Highway  
475 Safety and Motor Vehicles or his or her designee, exclusively  
476 for official purposes in administering chapter 207, any  
477 information concerning any audit in progress, and the provisions  
478 of s. 213.053(8)~~(7)~~ requiring a written agreement and  
479 maintenance of confidentiality by the recipient, and the penalty  
480 for breach of confidentiality, shall apply if the department  
481 makes such information available. Any officer, employee, or  
482 former officer or employee of the department who divulges any  
483 such information in any manner except for such official purposes  
484 or under s. 213.053 is guilty of a misdemeanor of the first  
485 degree, punishable as provided in s. 775.082 or s. 775.083.

486 Section 4. Section 409.2577, Florida Statutes, is amended  
487 to read:

488 409.2577 Parent locator service.--The department shall  
489 establish a parent locator service to assist in locating parents  
490 who have deserted their children and other persons liable for  
491 support of dependent children. The department shall use all  
492 sources of information available, including the Federal Parent  
493 Locator Service, and may request and shall receive information  
494 from the records of any person or the state or any of its  
495 political subdivisions or any officer thereof. Any agency as  
496 defined in s. 120.52, any political subdivision, and any other

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497 person shall, upon request, provide the department any  
498 information relating to location, salary, insurance, social  
499 security, income tax, and employment history necessary to locate  
500 parents who owe or potentially owe a duty of support pursuant to  
501 Title IV-D of the Social Security Act. This provision shall  
502 expressly take precedence over any other statutory nondisclosure  
503 provision which limits the ability of an agency to disclose such  
504 information, except that law enforcement information as provided  
505 in s. 119.071(4)(d) is not required to be disclosed, and except  
506 that confidential taxpayer information possessed by the  
507 Department of Revenue shall be disclosed only to the extent  
508 authorized in s. 213.053 (16) ~~(15)~~. Nothing in this section  
509 requires the disclosure of information if such disclosure is  
510 prohibited by federal law. Information gathered or used by the  
511 parent locator service is confidential and exempt from the  
512 provisions of s. 119.07(1). Additionally, the department is  
513 authorized to collect any additional information directly  
514 bearing on the identity and whereabouts of a person owing or  
515 asserted to be owing an obligation of support for a dependent  
516 child. The department shall, upon request, make information  
517 available only to public officials and agencies of this state;  
518 political subdivisions of this state, including any agency  
519 thereof providing child support enforcement services to non-  
520 Title IV-D clients; the custodial parent, legal guardian,  
521 attorney, or agent of the child; and other states seeking to  
522 locate parents who have deserted their children and other  
523 persons liable for support of dependents, for the sole purpose  
524 of establishing, modifying, or enforcing their liability for

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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525 support, and shall make such information available to the  
526 Department of Children and Family Services for the purpose of  
527 diligent search activities pursuant to chapter 39. If the  
528 department has reasonable evidence of domestic violence or child  
529 abuse and the disclosure of information could be harmful to the  
530 custodial parent or the child of such parent, the child support  
531 program director or designee shall notify the Department of  
532 Children and Family Services and the Secretary of the United  
533 States Department of Health and Human Services of this evidence.  
534 Such evidence is sufficient grounds for the department to  
535 disapprove an application for location services.

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

538 607.0130 Powers of Department of State.--

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

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

552 608.703 Interrogatories by Department of State.--

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

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

566           617.01301 Powers of Department of State.--

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

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

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580 896.102 Currency more than \$10,000 received in trade or  
581 business; report required; noncompliance penalties.--

582 (2) The Department of Revenue shall enforce compliance  
583 with the provisions of subsection (1) and is to be the custodian  
584 of all information and documents filed pursuant to subsection  
585 (1). Such information and documents are confidential and exempt  
586 from the provisions of s. 119.07(1) and s. 24(a), Art. I of the  
587 State Constitution; however, the department must provide any  
588 report filed under this section, or information contained  
589 therein, to federal, state, and local law enforcement and  
590 prosecutorial agencies, to the Department of Financial Services,  
591 and to the Office of Financial Regulation, and the information  
592 is subject to disclosure pursuant to subpoena as provided in s.  
593 213.053 (9) ~~(8)~~.

594 Section 9. This act shall take effect October 1, 2006.