

1
2 An act relating to a review under the Open
3 Government Sunset Review Act; amending s.
4 213.053, F.S., relating to an exemption from
5 public-records requirements for information
6 contained in returns, accounts, or declarations
7 received by the Department of Revenue pursuant
8 to ch. 202, F.S.; making organizational and
9 grammatical changes; saving the exemption from
10 repeal under the Open Government Sunset Review
11 Act; deleting provisions that provide for the
12 repeal of the exemption; amending ss. 202.37,
13 206.27, 409.2577, 607.0130, 608.703, 617.01301,
14 and 896.102, F.S.; conforming cross-references;
15 providing an effective date.

16
17 Be It Enacted by the Legislature of the State of Florida:

18
19 Section 1. Section 213.053, Florida Statutes, is
20 amended to read:

21 213.053 Confidentiality and information sharing.--
22 (1)(a) ~~The provisions of This section applies ~~apply~~~~

23 to:

24 (a) Section ~~s-~~ 125.0104, county government;

25 (b) Section ~~s-~~ 125.0108, tourist impact tax;

26 (c) Chapter 175, municipal firefighters' pension trust
27 funds;

28 (d) Chapter 185, municipal police officers' retirement
29 trust funds;

30 (e) Chapter 198, estate taxes;

31 (f) Chapter 199, intangible personal property taxes;

1 (g) Chapter 201, excise tax on documents;
2 (h) Chapter 202, the Communications Services Tax
3 Simplification Law;
4 (i) Chapter 203, gross receipts taxes;
5 (j) Chapter 211, tax on severance and production of
6 minerals;
7 (k) Chapter 212, tax on sales, use, and other
8 transactions;
9 (l) Chapter 220, income tax code;
10 (m) Chapter 221, emergency excise tax;
11 (n) Section ~~s-~~ 252.372, emergency management,
12 preparedness, and assistance surcharge;
13 (o) Section ~~s-~~ 370.07(3), Apalachicola Bay oyster
14 surcharge;
15 (p) Chapter 376, pollutant spill prevention and
16 control;
17 (q) Section ~~s-~~ 403.718, waste tire fees;
18 (r) Section ~~s-~~ 403.7185, lead-acid battery fees;
19 (s) Section ~~s-~~ 538.09, registration of secondhand
20 dealers;
21 (t) Section ~~s-~~ 538.25, registration of secondary
22 metals recyclers;
23 (u) Sections ~~ss-~~ 624.501 and 624.509-624.515,
24 insurance code;
25 (v) Section ~~s-~~ 681.117, motor vehicle warranty
26 enforcement; and
27 (w) Section ~~s-~~ 896.102, reports of financial
28 transactions in trade or business.
29 ~~(b) The provisions of this section also apply to~~
30 ~~chapter 202, the Communications Services Tax Simplification~~
31 ~~Law. This paragraph is subject to the Open Government Sunset~~

1 ~~Review Act of 1995 in accordance with s. 119.15, and shall~~
2 ~~stand repealed on October 2, 2006, unless reviewed and saved~~
3 ~~from repeal through reenactment by the Legislature.~~

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

12 (b) Any officer or employee, or former officer or
13 employee, of the department who divulges any such information
14 in any manner, except for such official purposes, commits a
15 misdemeanor of the first degree, punishable as provided in s.
16 775.082 or s. 775.083.

17 (3) The department shall permit a taxpayer, his or her
18 authorized representative, or the personal representative of
19 an estate to inspect the taxpayer's return and may furnish him
20 or her an abstract of such return. A taxpayer may authorize
21 the department in writing to divulge specific information
22 concerning the taxpayer's account.

23 (4) The department, while providing unemployment tax
24 collection services under contract with the Agency for
25 Workforce Innovation through an interagency agreement pursuant
26 to s. 443.1316, may release unemployment tax rate information
27 to the agent of an employer, which agent provides payroll
28 services for more than 500 employers, pursuant to the terms of
29 a memorandum of understanding. The memorandum of
30 understanding must state that the agent affirms, subject to
31 the criminal penalties contained in ss. 443.171 and 443.1715,

1 that the agent will retain the confidentiality of the
2 information, that the agent has in effect a power of attorney
3 from the employer which permits the agent to obtain
4 unemployment tax rate information, and that the agent shall
5 provide the department with a copy of the employer's power of
6 attorney upon request.

7 ~~(5)(4)~~ Nothing contained in this section shall prevent
8 the department from:

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

12 (b) Disclosing to the Chief Financial Officer the
13 names and addresses of those taxpayers who have claimed an
14 exemption pursuant to s. 199.185(1)(i) or a deduction pursuant
15 to s. 220.63(5).

16 ~~(6)(5)~~ The department may make available to the
17 Secretary of the Treasury of the United States or his or her
18 delegate, the Commissioner of Internal Revenue of the United
19 States or his or her delegate, the Secretary of the Department
20 of the Interior of the United States or his or her delegate,
21 or the proper officer of any state or his or her delegate,
22 exclusively for official purposes, information to comply with
23 any formal agreement for the mutual exchange of state
24 information with the Internal Revenue Service of the United
25 States, the Department of the Interior of the United States,
26 or any state.

27 ~~(7)(a)(6)~~ Any information received by the Department
28 of Revenue in connection with the administration of taxes,
29 including, but not limited to, information contained in
30 returns, reports, accounts, or declarations filed by persons
31

1 subject to tax, shall be made available ~~by the department~~ to
2 the following in performance of their official duties:

3 1. The Auditor General or his or her authorized
4 agent;;

5 2. The director of the Office of Program Policy
6 Analysis and Government Accountability or his or her
7 authorized agent;;

8 3. The Chief Financial Officer or his or her
9 authorized agent;;

10 4. The Director of the Office of Insurance Regulation
11 of the Financial Services Commission or his or her authorized
12 agent;; ~~or~~

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

16 6. Designated employees of the Department of Education
17 solely for determination of each school district's price level
18 index pursuant to s. 1011.62(2).; ~~however,~~

19 (b) No information shall be disclosed as provided in
20 paragraph (a) ~~to the Auditor General or his or her authorized~~
21 ~~agent, the director of the Office of Program Policy Analysis~~
22 ~~and Government Accountability or his or her authorized agent,~~
23 ~~the Chief Financial Officer or his or her authorized agent,~~
24 ~~the Director of the Office of Insurance Regulation or his or~~
25 ~~her authorized agent, or to a property appraiser or tax~~
26 ~~collector or their authorized agents, or to designated~~
27 ~~employees of the Department of Education~~ if such disclosure is
28 prohibited by federal law.

29 (c) Any person designated in paragraph (a) ~~The Auditor~~
30 ~~General or his or her authorized agent, the director of the~~
31 ~~Office of Program Policy Analysis and Government~~

1 ~~Accountability or his or her authorized agent, the Chief~~
2 ~~Financial Officer or his or her authorized agent, the Director~~
3 ~~of the Office of Insurance Regulation or his or her authorized~~
4 ~~agent, and the property appraiser or tax collector and their~~
5 ~~authorized agents, or designated employees of the Department~~
6 ~~of Education~~ shall be subject to the same requirements of
7 confidentiality and the same penalties for violation of the
8 requirements as the department.

9 (d) For the purpose of this subsection, "designated
10 employees of the Department of Education" means only those
11 employees directly responsible for calculation of price level
12 indices pursuant to s. 1011.62(2). It does not include the
13 supervisors of such employees or any other employees or
14 elected officials within the Department of Education.

15 (8)(7) Notwithstanding any other provision of this
16 section, the department may provide:

17 (a) Information relative to chapter 211, chapter 376,
18 or chapter 377 to the proper state agency in the conduct of
19 its official duties.

20 (b) Names, addresses, and dates of commencement of
21 business activities of corporations to the Division of
22 Corporations of the Department of State in the conduct of its
23 official duties.

24 (c) Information relative to chapter 212 and chapters
25 561 through 568 to the Division of Alcoholic Beverages and
26 Tobacco of the Department of Business and Professional
27 Regulation in the conduct of its official duties.

28 (d) Names, addresses, and sales tax registration
29 information to the Division of Hotels and Restaurants of the
30 Department of Business and Professional Regulation in the
31 conduct of its official duties.

1 (e) Names, addresses, taxpayer identification numbers,
2 and outstanding tax liabilities to the Department of the
3 Lottery and the Office of Financial Regulation of the
4 Financial Services Commission in the conduct of their official
5 duties.

6 (f) State tax information to the Nexus Program of the
7 Multistate Tax Commission pursuant to any formal agreement for
8 the exchange of mutual information between the department and
9 the commission.

10 (g) Tax information to principals, and their
11 designees, of the Revenue Estimating Conference for the
12 purpose of developing official revenue estimates.

13 (h) Names and addresses of persons paying taxes
14 pursuant to part IV of chapter 206 to the Department of
15 Environmental Protection in the conduct of its official
16 duties.

17 (i) Information relative to chapters 212 and 326 to
18 the Division of Florida Land Sales, Condominiums, and Mobile
19 Homes of the Department of Business and Professional
20 Regulation in the conduct of its official duties.

21 (j) Information authorized pursuant to s. 213.0535 to
22 eligible participants and certified public accountants for
23 such participants in the Registration Information Sharing and
24 Exchange Program.

25 (k)1. Payment information relative to chapters 199,
26 201, 212, 220, 221, and 624 to the Office of Tourism, Trade,
27 and Economic Development, or its employees or agents that are
28 identified in writing by the office to the department, in the
29 administration of the tax refund program for qualified defense
30 contractors authorized by s. 288.1045 and the tax refund
31

1 program for qualified target industry businesses authorized by
2 s. 288.106.

3 2. Information relative to tax credits taken by a
4 business under s. 220.191 and exemptions or tax refunds
5 received by a business under s. 212.08(5)(j) to the Office of
6 Tourism, Trade, and Economic Development, or its employees or
7 agents that are identified in writing by the office to the
8 department, in the administration and evaluation of the
9 capital investment tax credit program authorized in s. 220.191
10 and the semiconductor, defense, and space tax exemption
11 program authorized in s. 212.08(5)(j).

12 (l) Information relative to chapter 212 and the Bill
13 of Lading Program to the Office of Agriculture Law Enforcement
14 of the Department of Agriculture and Consumer Services in the
15 conduct of its official duties.

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

19 (n) Information contained in returns, reports,
20 accounts, or declarations to the Board of Accountancy in
21 connection with a disciplinary proceeding conducted pursuant
22 to chapter 473 when related to a certified public accountant
23 participating in the certified audits project, or to the court
24 in connection with a civil proceeding brought by the
25 department relating to a claim for recovery of taxes due to
26 negligence on the part of a certified public accountant
27 participating in the certified audits project. In any
28 judicial proceeding brought by the department, upon motion for
29 protective order, the court shall limit disclosure of tax
30 information when necessary to effectuate the purposes of this
31 section.

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

5 (p) Information relative to ss. 199.1055, 220.1845,
6 and 376.30781 to the Department of Environmental Protection in
7 the conduct of its official business.

8 (q) Names, addresses, and sales tax registration
9 information to the Division of Consumer Services of the
10 Department of Agriculture and Consumer Services in the conduct
11 of its official duties.

12 (r) Information relative to the returns required by
13 ss. 175.111 and 185.09 to the Department of Management
14 Services in the conduct of its official duties. The Department
15 of Management Services is, in turn, authorized to disclose
16 payment information to a governmental agency or the agency's
17 agent for purposes related to budget preparation, auditing,
18 revenue or financial administration, or administration of
19 chapters 175 and 185.

20 (s) Names, addresses, and federal employer
21 identification numbers, or similar identifiers, to the
22 Department of Highway Safety and Motor Vehicles for use in the
23 conduct of its official duties.

24 (t) Information relative to the tax exemptions under
25 ss. 212.031, 212.06, and 212.08 for those persons qualified
26 under s. 288.1258 to the Office of Film and Entertainment. The
27 Department of Revenue shall provide the Office of Film and
28 Entertainment with information in the aggregate.

29 (u) Information relative to s. 220.187 to the
30 Department of Education in the conduct of its official
31 business.

1 (v) Information relative to chapter 202 to each local
2 government that imposes a tax pursuant to s. 202.19 in the
3 conduct of its official duties as specified in chapter 202.
4 Information provided under this paragraph may include, but is
5 not limited to, any reports required pursuant to s. 202.231,
6 audit files, notices of intent to audit, tax returns, and
7 other confidential tax information in the department's
8 possession relating to chapter 202. A person or an entity
9 designated by the local government in writing to the
10 department as requiring access to confidential taxpayer
11 information shall have reasonable access to information
12 provided pursuant to this paragraph. Such person or entity
13 may disclose such information to other persons or entities
14 with direct responsibility for budget preparation, auditing,
15 revenue or financial administration, or legal counsel. Such
16 information shall only be used for purposes related to budget
17 preparation, auditing, and revenue and financial
18 administration. Any confidential and exempt information
19 furnished to a local government, or to any person or entity
20 designated by the local government as authorized by this
21 paragraph, ~~that is exempt from the provisions of s. 119.07(1)~~
22 ~~and s. 24(a), Art. I of the State Constitution pursuant to~~
23 ~~this section shall continue to be exempt when so provided, and~~
24 may not be further disclosed by the recipient except as
25 provided by this paragraph.

26 (w) Tax registration information to the Agency for
27 Workforce Innovation for use in the conduct of its official
28 duties, which information may not be redisclosed by the Agency
29 for Workforce Innovation.
30
31

1 (x) Rental car surcharge revenues authorized by s.
2 212.0606, reported according to the county to which the
3 surcharge was attributed to the Department of Transportation.

4
5 Disclosure of information under this subsection shall be
6 pursuant to a written agreement between the executive director
7 and the agency. Such agencies, governmental or
8 nongovernmental, shall be bound by the same requirements of
9 confidentiality as the Department of Revenue. Breach of
10 confidentiality is a misdemeanor of the first degree,
11 punishable as provided by s. 775.082 or s. 775.083.

12 ~~(9)~~~~(8)~~ The Department of Revenue shall provide
13 returns, reports, accounts, or declarations received by the
14 department, including investigative reports and information,
15 or information contained in such documents, pursuant to an
16 order of a judge of a court of competent jurisdiction or
17 pursuant to a subpoena duces tecum only when the subpoena is:

18 (a) Issued by a state attorney, a United States
19 attorney, or a court in a criminal investigation or a criminal
20 judicial proceeding;

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

22 (c) Issued by a state attorney, the Department of
23 Legal Affairs, the State Fire Marshal, a United States
24 attorney, or a court in the course of a civil investigation or
25 a civil judicial proceeding under the state or federal
26 racketeer influenced and corrupt organization act or under
27 chapter 896.

28 ~~(10)~~~~(9)~~(a) Notwithstanding other provisions of this
29 section, the department shall, subject to paragraph (c) and to
30 the safeguards and limitations of paragraphs (b) and (d),
31 disclose to the governing body of a municipality, a county, or

1 a subcounty district levying a local option tax, or any state
2 tax that ~~which~~ is distributed to units of local government
3 based upon place of collection, which the department is
4 responsible for administering, names and addresses only of the
5 taxpayers granted a certificate of registration pursuant to s.
6 212.18(3) who reside within or adjacent to the taxing
7 boundaries of such municipality, county, or subcounty district
8 when sufficient information is supplied by the municipality,
9 the county, or subcounty district as the department by rule
10 may prescribe, provided such governing bodies are following s.
11 212.18(3) relative to the denial of an occupational license
12 after the department cancels a dealer's sales tax certificate
13 of registration.

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

17 (c) After receipt of such information, the governing
18 body and its officers and employees are subject to the same
19 requirements of confidentiality and the same penalties for
20 violating confidentiality as the department and its employees.

21 (d) The resolution requesting such information shall
22 provide assurance that the governing body and its officers and
23 employees are aware of the confidentiality ~~those~~ requirements
24 and of the penalties for their violation of such requirements,
25 and the resolution shall describe the measures that will be
26 put into effect to ensure such confidentiality. The officer
27 of the department who is authorized to receive, consider, and
28 act upon such requests shall, if satisfied that the assurances
29 in the resolution are adequate to assure confidentiality,
30 grant the request.

31

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

4 ~~(11)(10)~~ Notwithstanding any other provision of this
5 section, with respect to a request for verification of a
6 certificate of registration issued pursuant to s. 212.18 to a
7 specified dealer or taxpayer or with respect to a request by a
8 law enforcement officer for verification of a certificate of
9 registration issued pursuant to s. 538.09 to a specified
10 secondhand dealer or pursuant to s. 538.25 to a specified
11 secondary metals recycler, the department may disclose whether
12 the specified person holds a valid certificate or whether a
13 specified certificate number is valid or whether a specified
14 certificate number has been canceled or is inactive or invalid
15 and the name of the holder of the certificate. This
16 subsection shall not be construed to create a duty to request
17 verification of any certificate of registration.

18 ~~(12)(11)~~ The department may provide to a United States
19 Trustee, or his or her designee, for any United States
20 Bankruptcy Court, exclusively for official purposes in
21 connection with administering a bankruptcy estate, information
22 relating to payment or nonpayment of taxes imposed by any
23 revenue law of this state by a trustee, debtor, or debtor in
24 possession, including any amount paid or due.

25 ~~(13)(12)~~ The department may disclose certain state
26 sales tax information relating to the cancellation or
27 revocation of sales and use tax certificates of registration
28 for the failure to collect and remit sales tax. This
29 information is limited to the sales tax certificate number,
30 trade name, owner's name, business location address, and the
31 reason for the cancellation or revocation.

1 ~~(14)~~~~(13)~~ Notwithstanding the provisions of s.
2 896.102(2), the department may allow full access to the
3 information and documents required to be filed with it under
4 s. 896.102(1) to federal, state, and local law enforcement and
5 prosecutorial agencies, and to the Office of Financial
6 Regulation of the Financial Services Commission, and any of
7 those agencies may use the information and documents in any
8 civil or criminal investigation and in any court proceedings.

9 (15)~~(14)~~(a) Notwithstanding any other provision of
10 this section, the department shall, subject to the safeguards
11 specified in paragraph (c), disclose to the Division of
12 Corporations of the Department of State the name, address,
13 federal employer identification number, and duration of tax
14 filings with this state of all corporate or partnership
15 entities which are not on file or have a dissolved status with
16 the Division of Corporations and which have filed tax returns
17 pursuant to either chapter 199 or chapter 220.

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

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

25 (16)~~(a)~~~~(15)~~ The department may disclose confidential
26 taxpayer information contained in returns, reports, accounts,
27 or declarations filed with the department by persons subject
28 to any state or local tax to the child support enforcement
29 program, to assist in the location of parents who owe or
30 potentially owe a duty of support, as defined in s. 409.2554,
31 pursuant to Title IV-D of the Social Security Act, their

1 assets, their income, and their employer, and to the
2 Department of Children and Family Services for the purpose of
3 diligent search activities pursuant to chapter 39.

4 (b) Nothing in this subsection authorizes the
5 disclosure of information if such disclosure is prohibited by
6 federal law. Employees of the child support enforcement
7 program and of the Department of Children and Family Services
8 are bound by the same requirements of confidentiality and the
9 same penalties for violation of the requirements as the
10 department.

11 ~~(17)(16)~~ The department may provide to the person
12 against whom transferee liability is being asserted pursuant
13 to s. 212.10(1) information relating to the basis of the
14 claim.

15 ~~(18)(17)~~ The department may disclose to a person
16 entitled to compensation pursuant to s. 213.30 the amount of
17 any tax, penalty, or interest collected as a result of
18 information furnished by such person.

19 Section 2. Paragraph (a) of subsection (1) of section
20 202.37, Florida Statutes, is amended to read:

21 202.37 Special rules for administration of local
22 communications services tax.--

23 (1)(a) Except as otherwise provided in this section,
24 all statutory provisions and administrative rules applicable
25 to the communications services tax imposed by s. 202.12 apply
26 to any local communications services tax imposed under s.
27 202.19, and the department shall administer, collect, and
28 enforce all taxes imposed under s. 202.19, including interest
29 and penalties attributable thereto, in accordance with the
30 same procedures used in the administration, collection, and
31 enforcement of the communications services tax imposed by s.

1 202.12. Audits performed by the department shall include a
2 determination of the dealer's compliance with the
3 jurisdictional situsing of its customers' service addresses
4 and a determination of whether the rate collected for the
5 local tax pursuant to ss. 202.19 and 202.20 is correct. The
6 person or entity designated by a local government pursuant to
7 s. 213.053(8)(v) ~~s. 213.053(7)(v)~~ may provide evidence to the
8 department demonstrating a specific person's failure to fully
9 or correctly report taxable communications services sales
10 within the jurisdiction. The department may request additional
11 information from the designee to assist in any review. The
12 department shall inform the designee of what action, if any,
13 the department intends to take regarding the person.

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

16 206.27 Records and files as public records.--

17 (2) Nothing herein shall be construed as requiring the
18 department to provide as a public record any information
19 concerning audits in progress or those records and files of
20 the department described in this section which are currently
21 the subject of pending investigation by the Department of
22 Revenue or the Florida Department of Law Enforcement. It is
23 specifically provided that the foregoing information shall be
24 exempt from the provisions of s. 119.07(1) and shall be
25 considered confidential pursuant to s. 213.053; however, the
26 department may make available to the executive director of the
27 Department of Highway Safety and Motor Vehicles or his or her
28 designee, exclusively for official purposes in administering
29 chapter 207, any information concerning any audit in progress,
30 and the provisions of s. 213.053(8) ~~s. 213.053(7)~~ requiring a
31 written agreement and maintenance of confidentiality by the

1 recipient, and the penalty for breach of confidentiality,
2 shall apply if the department makes such information
3 available. Any officer, employee, or former officer or
4 employee of the department who divulges any such information
5 in any manner except for such official purposes or under s.
6 213.053 is guilty of a misdemeanor of the first degree,
7 punishable as provided in s. 775.082 or s. 775.083.

8 Section 4. Section 409.2577, Florida Statutes, is
9 amended to read:

10 409.2577 Parent locator service.--The department shall
11 establish a parent locator service to assist in locating
12 parents who have deserted their children and other persons
13 liable for support of dependent children. The department shall
14 use all sources of information available, including the
15 Federal Parent Locator Service, and may request and shall
16 receive information from the records of any person or the
17 state or any of its political subdivisions or any officer
18 thereof. Any agency as defined in s. 120.52, any political
19 subdivision, and any other person shall, upon request, provide
20 the department any information relating to location, salary,
21 insurance, social security, income tax, and employment history
22 necessary to locate parents who owe or potentially owe a duty
23 of support pursuant to Title IV-D of the Social Security Act.
24 This provision shall expressly take precedence over any other
25 statutory nondisclosure provision which limits the ability of
26 an agency to disclose such information, except that law
27 enforcement information as provided in s. 119.071(4)(d) is not
28 required to be disclosed, and except that confidential
29 taxpayer information possessed by the Department of Revenue
30 shall be disclosed only to the extent authorized in s.
31 213.053(16) ~~s. 213.053(15)~~. Nothing in this section requires

1 the disclosure of information if such disclosure is prohibited
2 by federal law. Information gathered or used by the parent
3 locator service is confidential and exempt from the provisions
4 of s. 119.07(1). Additionally, the department is authorized to
5 collect any additional information directly bearing on the
6 identity and whereabouts of a person owing or asserted to be
7 owing an obligation of support for a dependent child. The
8 department shall, upon request, make information available
9 only to public officials and agencies of this state; political
10 subdivisions of this state, including any agency thereof
11 providing child support enforcement services to non-Title IV-D
12 clients; the custodial parent, legal guardian, attorney, or
13 agent of the child; and other states seeking to locate parents
14 who have deserted their children and other persons liable for
15 support of dependents, for the sole purpose of establishing,
16 modifying, or enforcing their liability for support, and shall
17 make such information available to the Department of Children
18 and Family Services for the purpose of diligent search
19 activities pursuant to chapter 39. If the department has
20 reasonable evidence of domestic violence or child abuse and
21 the disclosure of information could be harmful to the
22 custodial parent or the child of such parent, the child
23 support program director or designee shall notify the
24 Department of Children and Family Services and the Secretary
25 of the United States Department of Health and Human Services
26 of this evidence. Such evidence is sufficient grounds for the
27 department to disapprove an application for location services.

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

30 607.0130 Powers of Department of State.--
31

1 (3) The Department of State may, based upon its
2 findings hereunder or as provided in s. 215.053(15) ~~s.~~
3 ~~213.053(14)~~, bring an action in circuit court to collect any
4 penalties, fees, or taxes determined to be due and owing the
5 state and to compel any filing, qualification, or registration
6 required by law. In connection with such proceeding the
7 department may, without prior approval by the court, file a
8 lis pendens against any property owned by the corporation and
9 may further certify any findings to the Department of Legal
10 Affairs for the initiation of any action permitted pursuant to
11 s. 607.0505 which the Department of Legal Affairs may deem
12 appropriate.

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

15 608.703 Interrogatories by Department of State.--

16 (3) The Department of State may, based upon its
17 findings hereunder or as provided in s. 213.053(15) ~~s.~~
18 ~~213.053(14)~~, bring an action in circuit court to collect any
19 penalties, fees, or taxes determined to be due and owing the
20 state and to compel any filing, qualification, or registration
21 required by law. In connection with such proceeding, the
22 department may, without prior approval by the court, file a
23 lis pendens against any property owned by the corporation and
24 may further certify any findings to the Department of Legal
25 Affairs for the initiation of any action permitted pursuant to
26 this chapter which the Department of Legal Affairs may deem
27 appropriate.

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

30 617.01301 Powers of Department of State.--

31

1 (3) The Department of State may, based upon its
2 findings hereunder or as provided in s. 213.053(13) ~~s.~~
3 ~~213.053(12)~~, bring an action in circuit court to collect any
4 penalties, fees, or taxes determined to be due and owing the
5 state and to compel any filing, qualification, or registration
6 required by law. In connection with such proceeding the
7 department may, without prior approval by the court, file a
8 lis pendens against any property owned by the corporation and
9 may further certify any findings to the Department of Legal
10 Affairs for the initiation of any action permitted pursuant to
11 s. 617.0503 which the Department of Legal Affairs may deem
12 appropriate.

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

15 896.102 Currency more than \$10,000 received in trade
16 or business; report required; noncompliance penalties.--

17 (2) The Department of Revenue shall enforce compliance
18 with the provisions of subsection (1) and is to be the
19 custodian of all information and documents filed pursuant to
20 subsection (1). Such information and documents are
21 confidential and exempt from the provisions of s. 119.07(1)
22 and s. 24(a), Art. I of the State Constitution; however, the
23 department must provide any report filed under this section,
24 or information contained therein, to federal, state, and local
25 law enforcement and prosecutorial agencies, to the Department
26 of Financial Services, and to the Office of Financial
27 Regulation, and the information is subject to disclosure
28 pursuant to subpoena as provided in s. 213.053(9) ~~s.~~
29 ~~213.053(8)~~.

30 Section 9. This act shall take effect October 1, 2006.
31