

1                                   A bill to be entitled  
 2           An act relating to public records; creating s.  
 3           197.3225, F.S.; providing an exemption from public  
 4           records requirements for e-mail addresses obtained by  
 5           the tax collector for the purpose of electronically  
 6           sending tax notices or obtaining the consent of the  
 7           taxpayer to the electronic transmission of tax  
 8           notices; providing for future review and repeal of the  
 9           exemption; providing a statement of public necessity;  
 10          providing an effective date.

11  
 12 Be It Enacted by the Legislature of the State of Florida:

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 14           Section 1. Section 197.3225, Florida Statutes, is created  
 15 to read:

16           197.3225 Confidentiality of e-mail addresses.—

17           (1) Notwithstanding s. 668.6076, a taxpayer's e-mail  
 18 address held by a tax collector for the following purposes is  
 19 confidential and exempt from s. 119.07(1) and s. 24(a), Art. I  
 20 of the State Constitution:

21           (a) Sending a quarterly tax notice for prepayment of  
 22 estimated taxes under s. 197.222(3) to the taxpayer.

23           (b) Obtaining the taxpayer's consent to send the tax  
 24 notice described in s. 197.322(3).

25           (c) Sending an additional tax notice or delinquent tax  
 26 notice to the taxpayer under s. 197.343.

27 (d) Sending a tax notice to a designated third party,  
 28 mortgagee, or vendee as provided under s. 197.344(1).

29 (2) An e-mail address provided by a taxpayer to the tax  
 30 collector via the tax collector's website or other  
 31 correspondence for a purpose other than those listed in  
 32 subsection (1) is not exempt from the state's public record law  
 33 pursuant to s. 668.6076.

34 (3) This section is subject to the Open Government Sunset  
 35 Review Act in accordance with s. 119.15 and shall stand repealed  
 36 on October 2, 2019, unless reviewed and saved from repeal  
 37 through reenactment by the Legislature.

38 Section 2. The Legislature finds that it is a public  
 39 necessity that the e-mail address of a taxpayer which is held by  
 40 the tax collector for the purpose of sending a tax notice or  
 41 obtaining the consent of the taxpayer to the electronic  
 42 transmission of a tax notice be made confidential and exempt  
 43 from s. 119.07(1), Florida Statutes, and s. 24(a), Article I of  
 44 the State Constitution. E-mail rather than traditional postal  
 45 mail is increasingly used as a means for communicating and  
 46 conducting business, including official state business such as  
 47 the payment of taxes. In order to carry out business  
 48 electronically with the tax collector, the taxpayer must report  
 49 his or her personal e-mail address. Under current law, e-mail  
 50 addresses are public records available to anyone for any  
 51 purpose. However, such addresses are unique to the individual  
 52 and, when combined with other personal identifying information,

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53 can be used for identity theft, taxpayer scams, and other  
54 invasive contacts. The public availability of personal e-mail  
55 addresses invites and exacerbates thriving and well-documented  
56 criminal activities putting property owners at increased risk of  
57 harm. Such harm could be significantly curtailed by allowing the  
58 tax collector to remove the availability of taxpayer e-mail  
59 addresses.

60 Section 3. This act shall take effect July 1, 2014.