

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 a tax collector for the purpose of electronically
 6 sending certain tax notices or obtaining the consent
 7 of a taxpayer for electronic transmission of certain
 8 tax notices; providing for future review and repeal of
 9 the exemption; providing a statement of public
 10 necessity; providing an effective date.

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

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

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 pursuant to s. 197.343.

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

29 (2) This section is subject to the Open Government Sunset
30 Review Act in accordance with s. 119.15 and shall stand repealed
31 on October 2, 2020, unless reviewed and saved from repeal
32 through reenactment by the Legislature.

33 Section 2. The Legislature finds that it is a public
34 necessity that the e-mail address of a taxpayer which is held by
35 a tax collector for the purpose of sending a tax notice or
36 obtaining the consent of the taxpayer to the electronic
37 transmission of a tax notice be made confidential and exempt
38 from s. 119.07(1), Florida Statutes, and s. 24(a), Article I of
39 the State Constitution. E-mail, rather than traditional postal
40 mail, is increasingly used as a means for communicating and
41 conducting business, including official state and local business
42 such as the payment of taxes. In order to conduct business
43 electronically with a tax collector, the taxpayer must report
44 his or her personal e-mail address. Under current law, e-mail
45 addresses are public records available to anyone for any
46 purpose. However, such addresses are unique to the individual
47 and, when combined with other personal identifying information,
48 can be used for identity theft, taxpayer scams, and other
49 invasive contacts. The public availability of personal e-mail
50 addresses invites and exacerbates thriving and well-documented
51 criminal activities and puts taxpayers at increased risk of
52 harm. Such harm would be significantly curtailed by allowing a

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53 tax collector to preserve the confidentiality of taxpayer e-mail
54 addresses.

55 Section 3. This act shall take effect July 1, 2015.