CS/HB 179

2015

A bill to be entitled
An act relating to public records; creating s.
197.3225, F.S.; providing an exemption from public
records requirements for e-mail addresses obtained by
a tax collector for the purpose of electronically
sending certain tax notices or obtaining the consent
of a taxpayer for electronic transmission of certain
tax notices; providing for future review and repeal of
the exemption; providing a statement of public
necessity; providing an effective date.
Be It Enacted by the Legislature of the State of Florida:
Section 1. Section 197.3225, Florida Statutes, is created
to read:
197.3225 Public records exemption; taxpayer e-mail
addresses
(1) A taxpayer's e-mail address held by a tax collector
for any of the following purposes is exempt from s. 119.07(1)
and s. 24(a), Art. I of the State Constitution:
(a) Sending a quarterly tax notice for prepayment of
estimated taxes to the taxpayer pursuant to s. 197.222(3).
(b) Obtaining the taxpayer's consent to send the tax
notice described in s. 197.322(3).
(c) Sending an additional tax notice or delinquent tax
notice to the taxpayer pursuant to s. 197.343.
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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30	Review Act in accordance with s. 119.15 and shall stand repealed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 exempt from s. 119.07(1),
38	Florida Statutes, and s. 24(a), Article I of the State
39	Constitution. E-mail, rather than traditional postal mail, is
40	increasingly used as a means for communicating and conducting
41	business, including official state and local business such as
42	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 the creation
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53	of	the public re	ecords ex	emption	•					
54		Section 3.				effect	July	1,	2015.	
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