

By the Committee on Finance and Tax

593-01456-20

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1 A bill to be entitled
 2 An act relating to a review under the Open Government
 3 Sunset Review Act; amending s. 197.3225, F.S.,
 4 relating to an exemption from public records
 5 requirements for taxpayer e-mail addresses held by a
 6 tax collector for certain purposes; removing the
 7 scheduled repeal of the exemption; providing an
 8 effective date.

9
 10 Be It Enacted by the Legislature of the State of Florida:

11
 12 Section 1. Section 197.3225, Florida Statutes, is amended
 13 to read:

14 197.3225 Public records exemption; taxpayer e-mail
 15 addresses.—

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

19 (1) ~~(a)~~ Sending a quarterly tax notice for prepayment of
 20 estimated taxes to the taxpayer pursuant to s. 197.222(3).

21 (2) ~~(b)~~ Obtaining the taxpayer's consent to send the tax
 22 notice described in s. 197.322(3).

23 (3) ~~(c)~~ Sending an additional tax notice or delinquent tax
 24 notice to the taxpayer pursuant to s. 197.343.

25 (4) ~~(d)~~ Sending a tax notice to a designated third party,
 26 mortgagee, or vendee pursuant to s. 197.344(1).

27 ~~(2) This section is subject to the Open Government Sunset~~
 28 ~~Review Act in accordance with s. 119.15 and shall stand repealed~~
 29 ~~on October 2, 2020, unless reviewed and saved from repeal~~

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30 ~~through reenactment by the Legislature.~~

31 Section 2. This act shall take effect October 1, 2020.