

By Senator Gainer

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1 A bill to be entitled
2 An act relating to public records; amending s.
3 119.0713, F.S.; exempting from public records
4 requirements certain financial and taxpayer personal
5 identifying information held by a county or
6 municipality in connection with the collection or
7 administration of a local business tax; authorizing
8 such information to be divulged under specified
9 conditions; providing for future legislative review
10 and repeal of the exemptions; providing statements of
11 public necessity; providing an effective date.

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13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Subsection (6) is added to section 119.0713,
16 Florida Statutes, to read:

17 119.0713 Local government agency exemptions from inspection
18 or copying of public records.—

19 (6) (a) The following information held by a county or
20 municipality is confidential except for official purposes and is
21 exempt from s. 119.07(1) and s. 24(a), Art. I of the State
22 Constitution:

23 1. Financial information about an entity which is not
24 publicly available and which is provided to a county or
25 municipality in connection with the collection or administration
26 of a local business tax under chapter 205.

27 2. Personal identifying information of a taxpayer which is
28 provided to a county or municipality in connection with the
29 collection or administration of a local business tax under

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30 chapter 205.

31 (b) The information in paragraph (a) may be divulged under
32 the same conditions as for confidential information held by the
33 Department of Revenue under s. 213.053.

34 (c) This subsection is subject to the Open Government
35 Sunset Review Act in accordance with s. 119.15 and shall stand
36 repealed on October 2, 2025, unless reviewed and saved from
37 repeal through reenactment by the Legislature.

38 Section 2. (1) The Legislature finds that it is a public
39 necessity to exempt from s. 119.07(1), Florida Statutes, and s.
40 24(a), Article I of the State Constitution financial information
41 about an entity which is not publicly available and which is
42 provided to a county or municipality in connection with the
43 collection or administration of a local business tax under
44 chapter 205, Florida Statutes. The release of such information
45 could harm the business operations of entities obligated to
46 comply with local business tax ordinances. This information is
47 already confidential and exempt from disclosure when produced in
48 connection with taxes covered by the Florida Taxpayer's Bill of
49 Rights. As a result, the effective and efficient collection and
50 administration of local business taxes is significantly impaired
51 without maintaining the confidentiality of such financial
52 information. For these reasons, the Legislature finds that it is
53 a public necessity to maintain the confidential and exempt
54 status of such information. Maintaining the effective and
55 efficient collection and administration of local business taxes
56 and protecting the confidential information of taxing
57 entities are sufficiently compelling purposes to override the
58 strong public policy of open government and cannot be

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59 accomplished without this exemption.

60 (2) The Legislature further finds that it is a public
61 necessity to exempt from s. 119.07(1), Florida Statutes, and s.
62 24(a), Article I of the State Constitution personal identifying
63 information of a taxpayer which is provided to a county or
64 municipality in connection with the collection or administration
65 of a local business tax under chapter 205, Florida Statutes. The
66 release of such information is inconsistent with the Florida
67 Taxpayer's Bill of Rights and the equal and fair treatment of
68 taxpayers guaranteed by s. 25, Article I of the State
69 Constitution. The release of such sensitive personal information
70 could cause financial harm to an individual and his or her
71 family, cause unwarranted harassment of private individuals, and
72 increase the risk of identity theft. Without the exemption,
73 current and potential taxpayers may be punished for full and
74 faithful compliance with local business tax ordinances, and the
75 collection and administration of those local taxes would be
76 significantly impaired. For these reasons, the Legislature finds
77 that it is a public necessity to maintain the confidential and
78 exempt nature of such information to the same degree that the
79 information is protected by the Florida Taxpayer's Bill of
80 Rights. Maintaining the effective and efficient administration
81 of local business taxes and protecting sensitive personal
82 information concerning individuals are sufficiently compelling
83 purposes to override the strong public policy of open government
84 and cannot be accomplished without this exemption.

85 Section 3. This act shall take effect July 1, 2020.