

## CHAPTER 2015-13

### Committee Substitute for Senate Bill No. 200

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.

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

(2) This section is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2020, unless reviewed and saved from repeal through reenactment by the Legislature.

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

identity theft, taxpayer scams, and other invasive contacts. The public availability of personal e-mail addresses invites and exacerbates thriving and well-documented criminal activities and puts taxpayers at increased risk of harm. Such harm would be significantly curtailed by allowing a tax collector to preserve the confidentiality of taxpayer e-mail addresses.

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

Approved by the Governor May 14, 2015.

Filed in Office Secretary of State May 14, 2015.