## **CHAPTER 2002-47**

## Committee Substitute for House Bill No. 1487

An act relating to public records; providing an exemption from public records requirements for information received by a taxing authority or its agency in connection with certain audits of the records of a provider of telecommunication services; providing for review and repeal of the exemption; providing that the act is remedial and applies regardless of when the audit was begun; providing a finding of public necessity; providing an effective date.

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

Section 1. If an audit of a telecommunications service provider is conducted under s. 36 of chapter 2001-140, Laws of Florida, and s. 166.234, Florida Statutes, any information received by the taxing authority or its agent in connection with the audit is confidential and exempt from s. 119.07(1), Florida Statutes, and s. 24(a), Art. I of the State Constitution. This section is subject to the Open Government Sunset Review Act of 1995 in accordance with s. 119.15, Florida Statutes, and shall stand repealed on October 2, 2007, unless reviewed and saved from repeal through reenactment by the Legislature.

Section 2. <u>Section 1 of this act is remedial in nature and applies to all</u> <u>audits conducted under s. 36 of chapter 2001-140, Laws of Florida, and s.</u> <u>166.234, Florida Statutes, regardless of whether the audit was begun before</u> <u>or after the effective date of this act.</u>

The Legislature finds that it is a public necessity that any Section 3. information received by a local government in connection with an audit of a public service tax collected by a telecommunications service provider should be exempt from disclosure because disclosing such information would adversely affect the business interests of the telecommunications service provider by harming the provider in the marketplace and would compromise the security of the communications network. In addition, disclosure of such information would impair competition within the telecommunications industry. Disclosing information that reveals the business interests of a telecommunications service company creates an unfair advantage for its competitors. Competitors can use such information to impair full and fair competition in the telecommunications marketplace to the disadvantage of consumers of telecommunications services. Thus, the public and private harm in disclosing this information significantly outweighs any public benefit derived from such disclosure and the public's ability to scrutinize or monitor agency action is not diminished by requiring that this information be confidential.

Section 4. This act shall take effect upon becoming a law.

Approved by the Governor April 16, 2002.

Filed in Office Secretary of State April 16, 2002.

CODING: Words stricken are deletions; words underlined are additions.