

CHAPTER 2020-166

Senate Bill No. 7004

An act relating to a review under the Open Government Sunset Review Act; amending s. 197.3225, F.S., relating to an exemption from public records requirements for taxpayer e-mail addresses held by a tax collector for certain purposes; removing the scheduled repeal of the exemption; providing an effective date.

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

Section 1. Section 197.3225, Florida Statutes, is amended 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:

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

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

(3)(e) Sending an additional tax notice or delinquent tax notice to the taxpayer pursuant to s. 197.343.

(4)(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~~(2) This section is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2020, unless reviewed and saved from repeal through reenactment by the Legislature.~~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. This act shall take effect October 1, 2020.

Approved by the Governor September 4, 2020.

Filed in Office Secretary of State September 4, 2020.