

To: Property Appraisers, Tax Collectors, Clerks of the Court, Boards of County Commissioners, Taxing Authorities, and Interested Parties
From: Property Tax Oversight Program
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FLORIDA DEPARTMENT OF REVENUE PROPERTY TAX INFORMATIONAL BULLETIN

Public Records/Email Addresses/Tax Notices

The 2015 Legislature enacted Chapter 2015-13, Laws of Florida, (SB 200) effective July 1, 2015. Section 1 exempts a taxpayer's email address from section 119.07(1), Florida Statutes, and section 24(a), Article I of the State Constitution when a tax collector holds it for any of the following purposes:

- Sending a quarterly tax notice for prepayment of estimated taxes
- Obtaining the taxpayer's consent to send the tax notice electronically
- Sending an additional tax notice or delinquent tax notice to the taxpayer
- Sending a tax notice to a designated third party, mortgagee, or vendee

Section 2 of the law provides a statement of public necessity.

Section 1. This act creates section 197.3225, Florida Statutes, to read (words ~~stricken~~ are deletions; words underlined are additions):

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(2) This section is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2020, unless reviewed and saved from repeal through reenactment by the Legislature.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

The full text of the changes is available at <http://laws.flrules.org/2015/13>.

The Department of Revenue has provided this bulletin for your general information. If you have questions about its contents, please send them to DORPTO@dor.state.fl.us.