

585-2011-06

Proposed Committee Substitute by the Committee on Governmental Oversight and Productivity

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A bill to be entitled

An act relating to a review under the Open Government Sunset Review Act; amending s. 213.053, F.S., relating to an exemption from public-records requirements for information contained in returns, accounts, or declarations received by the Department of Revenue pursuant to ch. 202, F.S.; making organizational and grammatical changes; saving the exemption from repeal under the Open Government Sunset Review Act; deleting provisions that provide for the repeal of the exemption; amending ss. 202.37, 206.27, 409.2577, 607.0130, 608.703, 617.01301, and 896.102, F.S.; conforming cross-references; providing an effective date.

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

Section 1. Section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.--

~~(1)(a) The provisions of This section applies apply~~
to:

(a) Section ~~s.~~ 125.0104, county government;

(b) Section ~~s.~~ 125.0108, tourist impact tax;

(c) Chapter 175, municipal firefighters' pension trust funds;

(d) Chapter 185, municipal police officers' retirement trust funds;

(e) Chapter 198, estate taxes;

(f) Chapter 199, intangible personal property taxes;

585-2011-06

1 (g) Chapter 201, excise tax on documents;

2 (h) Chapter 202, the Communications Services Tax

3 Simplification Law;

4 (i) Chapter 203, gross receipts taxes;

5 (j) Chapter 211, tax on severance and production of
6 minerals;

7 (k) Chapter 212, tax on sales, use, and other
8 transactions;

9 (l) Chapter 220, income tax code;

10 (m) Chapter 221, emergency excise tax;

11 (n) Section ~~s.~~ 252.372, emergency management,
12 preparedness, and assistance surcharge;

13 (o) Section ~~s.~~ 370.07(3), Apalachicola Bay oyster
14 surcharge;

15 (p) Chapter 376, pollutant spill prevention and
16 control;

17 (q) Section ~~s.~~ 403.718, waste tire fees;

18 (r) Section ~~s.~~ 403.7185, lead-acid battery fees;

19 (s) Section ~~s.~~ 538.09, registration of secondhand
20 dealers;

21 (t) Section ~~s.~~ 538.25, registration of secondary
22 metals recyclers;

23 (u) Sections ~~ss.~~ 624.501 and 624.509-624.515,
24 insurance code;

25 (v) Section ~~s.~~ 681.117, motor vehicle warranty
26 enforcement; and

27 (w) Section ~~s.~~ 896.102, reports of financial
28 transactions in trade or business.

29 ~~(b) The provisions of this section also apply to~~
30 ~~chapter 202, the Communications Services Tax Simplification~~
31 ~~Law. This paragraph is subject to the Open Government Sunset~~

Bill No. SB 792

Barcode 224128

585-2011-06

1 ~~Review Act of 1995 in accordance with s. 119.15, and shall~~
2 ~~stand repealed on October 2, 2006, unless reviewed and saved~~
3 ~~from repeal through reenactment by the Legislature.~~

4 (2)(a) ~~Except as provided in subsections (3), (4),~~
5 ~~(5), (6), (7), (8), (9), (10), (11), (12), (13), (14), (15),~~
6 ~~(16), and (17),~~ All information contained in returns, reports,
7 accounts, or declarations received by the department,
8 including investigative reports and information and including
9 letters of technical advice, is confidential except for
10 official purposes and is exempt from ~~the provisions of s.~~
11 119.07(1).

12 (b) Any officer or employee, or former officer or
13 employee, of the department who divulges any such information
14 in any manner, except for such official purposes, commits a
15 misdemeanor of the first degree, punishable as provided in s.
16 775.082 or s. 775.083.

17 (3) The department shall permit a taxpayer, his or her
18 authorized representative, or the personal representative of
19 an estate to inspect the taxpayer's return and may furnish him
20 or her an abstract of such return. A taxpayer may authorize
21 the department in writing to divulge specific information
22 concerning the taxpayer's account.

23 (4) The department, while providing unemployment tax
24 collection services under contract with the Agency for
25 Workforce Innovation through an interagency agreement pursuant
26 to s. 443.1316, may release unemployment tax rate information
27 to the agent of an employer, which agent provides payroll
28 services for more than 500 employers, pursuant to the terms of
29 a memorandum of understanding. The memorandum of
30 understanding must state that the agent affirms, subject to
31 the criminal penalties contained in ss. 443.171 and 443.1715,

Bill No. SB 792

Barcode 224128

585-2011-06

1 that the agent will retain the confidentiality of the
2 information, that the agent has in effect a power of attorney
3 from the employer which permits the agent to obtain
4 unemployment tax rate information, and that the agent shall
5 provide the department with a copy of the employer's power of
6 attorney upon request.

7 ~~(5)(4)~~ Nothing contained in this section shall prevent
8 the department from:

9 (a) Publishing statistics so classified as to prevent
10 the identification of particular accounts, reports,
11 declarations, or returns; or ~~prevent the department from~~

12 (b) Disclosing to the Chief Financial Officer the
13 names and addresses of those taxpayers who have claimed an
14 exemption pursuant to s. 199.185(1)(i) or a deduction pursuant
15 to s. 220.63(5).

16 ~~(6)(5)~~ The department may make available to the
17 Secretary of the Treasury of the United States or his or her
18 delegate, the Commissioner of Internal Revenue of the United
19 States or his or her delegate, the Secretary of the Department
20 of the Interior of the United States or his or her delegate,
21 or the proper officer of any state or his or her delegate,
22 exclusively for official purposes, information to comply with
23 any formal agreement for the mutual exchange of state
24 information with the Internal Revenue Service of the United
25 States, the Department of the Interior of the United States,
26 or any state.

27 ~~(7)(a)(6)~~ Any information received by the Department
28 of Revenue in connection with the administration of taxes,
29 including, but not limited to, information contained in
30 returns, reports, accounts, or declarations filed by persons
31 subject to tax, shall be made available ~~by the department to~~

585-2011-06

1 the following in performance of their official duties:

2 1. The Auditor General or his or her authorized
3 agent;~~;~~

4 2. The director of the Office of Program Policy
5 Analysis and Government Accountability or his or her
6 authorized agent;~~;~~

7 3. The Chief Financial Officer or his or her
8 authorized agent;~~;~~

9 4. The Director of the Office of Insurance Regulation
10 of the Financial Services Commission or his or her authorized
11 agent;~~;~~ ~~or~~

12 5. A property appraiser or tax collector or their
13 authorized agents pursuant to s. 195.084(1); ~~in the~~
14 ~~performance of their official duties,~~ or to

15 6. Designated employees of the Department of Education
16 solely for determination of each school district's price level
17 index pursuant to s. 1011.62(2).~~;~~ ~~however,~~

18 (b) No information shall be disclosed as provided in
19 paragraph (a) ~~to the Auditor General or his or her authorized~~
20 ~~agent, the director of the Office of Program Policy Analysis~~
21 ~~and Government Accountability or his or her authorized agent,~~
22 ~~the Chief Financial Officer or his or her authorized agent,~~
23 ~~the Director of the Office of Insurance Regulation or his or~~
24 ~~her authorized agent, or to a property appraiser or tax~~
25 ~~collector or their authorized agents, or to designated~~
26 ~~employees of the Department of Education if such disclosure is~~
27 ~~prohibited by federal law.~~

28 (c) Any person designated in paragraph (a) ~~The Auditor~~
29 ~~General or his or her authorized agent, the director of the~~
30 ~~Office of Program Policy Analysis and Government~~
31 ~~Accountability or his or her authorized agent, the Chief~~

Bill No. SB 792

Barcode 224128

585-2011-06

1 ~~Financial Officer or his or her authorized agent, the Director~~
2 ~~of the Office of Insurance Regulation or his or her authorized~~
3 ~~agent, and the property appraiser or tax collector and their~~
4 ~~authorized agents, or designated employees of the Department~~
5 ~~of Education~~ shall be subject to the same requirements of
6 confidentiality and the same penalties for violation of the
7 requirements as the department.

8 (d) For the purpose of this subsection, "designated
9 employees of the Department of Education" means only those
10 employees directly responsible for calculation of price level
11 indices pursuant to s. 1011.62(2). It does not include the
12 supervisors of such employees or any other employees or
13 elected officials within the Department of Education.

14 ~~(8)(7)~~ Notwithstanding any other provision of this
15 section, the department may provide:

16 (a) Information relative to chapter 211, chapter 376,
17 or chapter 377 to the proper state agency in the conduct of
18 its official duties.

19 (b) Names, addresses, and dates of commencement of
20 business activities of corporations to the Division of
21 Corporations of the Department of State in the conduct of its
22 official duties.

23 (c) Information relative to chapter 212 and chapters
24 561 through 568 to the Division of Alcoholic Beverages and
25 Tobacco of the Department of Business and Professional
26 Regulation in the conduct of its official duties.

27 (d) Names, addresses, and sales tax registration
28 information to the Division of Hotels and Restaurants of the
29 Department of Business and Professional Regulation in the
30 conduct of its official duties.

31 (e) Names, addresses, taxpayer identification numbers,

585-2011-06

1 and outstanding tax liabilities to the Department of the
2 Lottery and the Office of Financial Regulation of the
3 Financial Services Commission in the conduct of their official
4 duties.

5 (f) State tax information to the Nexus Program of the
6 Multistate Tax Commission pursuant to any formal agreement for
7 the exchange of mutual information between the department and
8 the commission.

9 (g) Tax information to principals, and their
10 designees, of the Revenue Estimating Conference for the
11 purpose of developing official revenue estimates.

12 (h) Names and addresses of persons paying taxes
13 pursuant to part IV of chapter 206 to the Department of
14 Environmental Protection in the conduct of its official
15 duties.

16 (i) Information relative to chapters 212 and 326 to
17 the Division of Florida Land Sales, Condominiums, and Mobile
18 Homes of the Department of Business and Professional
19 Regulation in the conduct of its official duties.

20 (j) Information authorized pursuant to s. 213.0535 to
21 eligible participants and certified public accountants for
22 such participants in the Registration Information Sharing and
23 Exchange Program.

24 (k)1. Payment information relative to chapters 199,
25 201, 212, 220, 221, and 624 to the Office of Tourism, Trade,
26 and Economic Development, or its employees or agents that are
27 identified in writing by the office to the department, in the
28 administration of the tax refund program for qualified defense
29 contractors authorized by s. 288.1045 and the tax refund
30 program for qualified target industry businesses authorized by
31 s. 288.106.

Bill No. SB 792

Barcode 224128

585-2011-06

1 2. Information relative to tax credits taken by a
2 business under s. 220.191 and exemptions or tax refunds
3 received by a business under s. 212.08(5)(j) to the Office of
4 Tourism, Trade, and Economic Development, or its employees or
5 agents that are identified in writing by the office to the
6 department, in the administration and evaluation of the
7 capital investment tax credit program authorized in s. 220.191
8 and the semiconductor, defense, and space tax exemption
9 program authorized in s. 212.08(5)(j).

10 (l) Information relative to chapter 212 and the Bill
11 of Lading Program to the Office of Agriculture Law Enforcement
12 of the Department of Agriculture and Consumer Services in the
13 conduct of its official duties.

14 (m) Information relative to chapter 198 to the Agency
15 for Health Care Administration in the conduct of its official
16 business relating to ss. 409.901-409.9101.

17 (n) Information contained in returns, reports,
18 accounts, or declarations to the Board of Accountancy in
19 connection with a disciplinary proceeding conducted pursuant
20 to chapter 473 when related to a certified public accountant
21 participating in the certified audits project, or to the court
22 in connection with a civil proceeding brought by the
23 department relating to a claim for recovery of taxes due to
24 negligence on the part of a certified public accountant
25 participating in the certified audits project. In any
26 judicial proceeding brought by the department, upon motion for
27 protective order, the court shall limit disclosure of tax
28 information when necessary to effectuate the purposes of this
29 section.

30 (o) Information relative to ss. 376.70 and 376.75 to
31 the Department of Environmental Protection in the conduct of

Bill No. SB 792

Barcode 224128

585-2011-06

1 its official business and to the facility owner, facility
2 operator, and real property owners as defined in s. 376.301.

3 (p) Information relative to ss. 199.1055, 220.1845,
4 and 376.30781 to the Department of Environmental Protection in
5 the conduct of its official business.

6 (q) Names, addresses, and sales tax registration
7 information to the Division of Consumer Services of the
8 Department of Agriculture and Consumer Services in the conduct
9 of its official duties.

10 (r) Information relative to the returns required by
11 ss. 175.111 and 185.09 to the Department of Management
12 Services in the conduct of its official duties. The Department
13 of Management Services is, in turn, authorized to disclose
14 payment information to a governmental agency or the agency's
15 agent for purposes related to budget preparation, auditing,
16 revenue or financial administration, or administration of
17 chapters 175 and 185.

18 (s) Names, addresses, and federal employer
19 identification numbers, or similar identifiers, to the
20 Department of Highway Safety and Motor Vehicles for use in the
21 conduct of its official duties.

22 (t) Information relative to the tax exemptions under
23 ss. 212.031, 212.06, and 212.08 for those persons qualified
24 under s. 288.1258 to the Office of Film and Entertainment. The
25 Department of Revenue shall provide the Office of Film and
26 Entertainment with information in the aggregate.

27 (u) Information relative to s. 220.187 to the
28 Department of Education in the conduct of its official
29 business.

30 (v) Information relative to chapter 202 to each local
31 government that imposes a tax pursuant to s. 202.19 in the

Bill No. SB 792

Barcode 224128

585-2011-06

1 conduct of its official duties as specified in chapter 202.
2 Information provided under this paragraph may include, but is
3 not limited to, any reports required pursuant to s. 202.231,
4 audit files, notices of intent to audit, tax returns, and
5 other confidential tax information in the department's
6 possession relating to chapter 202. A person or an entity
7 designated by the local government in writing to the
8 department as requiring access to confidential taxpayer
9 information shall have reasonable access to information
10 provided pursuant to this paragraph. Such person or entity
11 may disclose such information to other persons or entities
12 with direct responsibility for budget preparation, auditing,
13 revenue or financial administration, or legal counsel. Such
14 information shall only be used for purposes related to budget
15 preparation, auditing, and revenue and financial
16 administration. Any confidential and exempt information
17 furnished to a local government, or to any person or entity
18 designated by the local government as authorized by this
19 paragraph, ~~that is exempt from the provisions of s. 119.07(1)~~
20 ~~and s. 24(a), Art. I of the State Constitution pursuant to~~
21 ~~this section shall continue to be exempt when so provided, and~~
22 may not be further disclosed by the recipient except as
23 provided by this paragraph.

24 (w) Tax registration information to the Agency for
25 Workforce Innovation for use in the conduct of its official
26 duties, which information may not be redisclosed by the Agency
27 for Workforce Innovation.

28 (x) Rental car surcharge revenues authorized by s.
29 212.0606, reported according to the county to which the
30 surcharge was attributed to the Department of Transportation.

31

585-2011-06

1 Disclosure of information under this subsection shall be
 2 pursuant to a written agreement between the executive director
 3 and the agency. Such agencies, governmental or
 4 nongovernmental, shall be bound by the same requirements of
 5 confidentiality as the Department of Revenue. Breach of
 6 confidentiality is a misdemeanor of the first degree,
 7 punishable as provided by s. 775.082 or s. 775.083.

8 ~~(9)(8)~~ The Department of Revenue shall provide
 9 returns, reports, accounts, or declarations received by the
 10 department, including investigative reports and information,
 11 or information contained in such documents, pursuant to an
 12 order of a judge of a court of competent jurisdiction or
 13 pursuant to a subpoena duces tecum only when the subpoena is:

14 (a) Issued by a state attorney, a United States
 15 attorney, or a court in a criminal investigation or a criminal
 16 judicial proceeding;

17 (b) Issued by a state or federal grand jury; or

18 (c) Issued by a state attorney, the Department of
 19 Legal Affairs, the State Fire Marshal, a United States
 20 attorney, or a court in the course of a civil investigation or
 21 a civil judicial proceeding under the state or federal
 22 racketeer influenced and corrupt organization act or under
 23 chapter 896.

24 ~~(10)(9)~~(a) Notwithstanding other provisions of this
 25 section, the department shall, subject to paragraph (c) and to
 26 the safeguards and limitations of paragraphs (b) and (d),
 27 disclose to the governing body of a municipality, a county, or
 28 a subcounty district levying a local option tax, or any state
 29 tax that ~~which~~ is distributed to units of local government
 30 based upon place of collection, which the department is
 31 responsible for administering, names and addresses only of the

Bill No. SB 792

Barcode 224128

585-2011-06

1 taxpayers granted a certificate of registration pursuant to s.
2 212.18(3) who reside within or adjacent to the taxing
3 boundaries of such municipality, county, or subcounty district
4 when sufficient information is supplied by the municipality,
5 the county, or subcounty district as the department by rule
6 may prescribe, provided such governing bodies are following s.
7 212.18(3) relative to the denial of an occupational license
8 after the department cancels a dealer's sales tax certificate
9 of registration.

10 (b) Such information shall be disclosed only if the
11 department receives an authenticated copy of a resolution
12 adopted by the governing body requesting it.

13 (c) After receipt of such information, the governing
14 body and its officers and employees are subject to the same
15 requirements of confidentiality and the same penalties for
16 violating confidentiality as the department and its employees.

17 (d) The resolution requesting such information shall
18 provide assurance that the governing body and its officers and
19 employees are aware of the confidentiality ~~those~~ requirements
20 and of the penalties for their violation of such requirements,
21 and the resolution shall describe the measures that will be
22 put into effect to ensure such confidentiality. The officer
23 of the department who is authorized to receive, consider, and
24 act upon such requests shall, if satisfied that the assurances
25 in the resolution are adequate to assure confidentiality,
26 grant the request.

27 ~~(e)(d)~~ Nothing in this subsection authorizes
28 disclosure of any information prohibited by federal law from
29 being disclosed.

30 ~~(11)(10)~~ Notwithstanding any other provision of this
31 section, with respect to a request for verification of a

Bill No. SB 792

Barcode 224128

585-2011-06

1 certificate of registration issued pursuant to s. 212.18 to a
2 specified dealer or taxpayer or with respect to a request by a
3 law enforcement officer for verification of a certificate of
4 registration issued pursuant to s. 538.09 to a specified
5 secondhand dealer or pursuant to s. 538.25 to a specified
6 secondary metals recycler, the department may disclose whether
7 the specified person holds a valid certificate or whether a
8 specified certificate number is valid or whether a specified
9 certificate number has been canceled or is inactive or invalid
10 and the name of the holder of the certificate. This
11 subsection shall not be construed to create a duty to request
12 verification of any certificate of registration.

13 ~~(12)(11)~~ The department may provide to a United States
14 Trustee, or his or her designee, for any United States
15 Bankruptcy Court, exclusively for official purposes in
16 connection with administering a bankruptcy estate, information
17 relating to payment or nonpayment of taxes imposed by any
18 revenue law of this state by a trustee, debtor, or debtor in
19 possession, including any amount paid or due.

20 ~~(13)(12)~~ The department may disclose certain state
21 sales tax information relating to the cancellation or
22 revocation of sales and use tax certificates of registration
23 for the failure to collect and remit sales tax. This
24 information is limited to the sales tax certificate number,
25 trade name, owner's name, business location address, and the
26 reason for the cancellation or revocation.

27 ~~(14)(13)~~ Notwithstanding the provisions of s.
28 896.102(2), the department may allow full access to the
29 information and documents required to be filed with it under
30 s. 896.102(1) to federal, state, and local law enforcement and
31 prosecutorial agencies, and to the Office of Financial

Bill No. SB 792

Barcode 224128

585-2011-06

1 Regulation of the Financial Services Commission, and any of
2 those agencies may use the information and documents in any
3 civil or criminal investigation and in any court proceedings.

4 ~~(15)(14)~~(a) Notwithstanding any other provision of
5 this section, the department shall, subject to the safeguards
6 specified in paragraph (c), disclose to the Division of
7 Corporations of the Department of State the name, address,
8 federal employer identification number, and duration of tax
9 filings with this state of all corporate or partnership
10 entities which are not on file or have a dissolved status with
11 the Division of Corporations and which have filed tax returns
12 pursuant to either chapter 199 or chapter 220.

13 (b) The Division of Corporations shall use such
14 information only in the pursuit of its official duties
15 relative to nonqualified foreign or dissolved corporations in
16 the recovery of fees and penalties due and owing the state.

17 (c) All information exchanged between the Division of
18 Corporations and the department shall be subject to the same
19 requirements of confidentiality as the Department of Revenue.

20 ~~(16)(a)~~(15) The department may disclose confidential
21 taxpayer information contained in returns, reports, accounts,
22 or declarations filed with the department by persons subject
23 to any state or local tax to the child support enforcement
24 program, to assist in the location of parents who owe or
25 potentially owe a duty of support, as defined in s. 409.2554,
26 pursuant to Title IV-D of the Social Security Act, their
27 assets, their income, and their employer, and to the
28 Department of Children and Family Services for the purpose of
29 diligent search activities pursuant to chapter 39.

30 (b) Nothing in this subsection authorizes the
31 disclosure of information if such disclosure is prohibited by

585-2011-06

1 federal law. Employees of the child support enforcement
 2 program and of the Department of Children and Family Services
 3 are bound by the same requirements of confidentiality and the
 4 same penalties for violation of the requirements as the
 5 department.

6 ~~(17)~~(16) The department may provide to the person
 7 against whom transferee liability is being asserted pursuant
 8 to s. 212.10(1) information relating to the basis of the
 9 claim.

10 ~~(18)~~(17) The department may disclose to a person
 11 entitled to compensation pursuant to s. 213.30 the amount of
 12 any tax, penalty, or interest collected as a result of
 13 information furnished by such person.

14 Section 2. Paragraph (a) of subsection (1) of section
 15 202.37, Florida Statutes, is amended to read:

16 202.37 Special rules for administration of local
 17 communications services tax.--

18 (1)(a) Except as otherwise provided in this section,
 19 all statutory provisions and administrative rules applicable
 20 to the communications services tax imposed by s. 202.12 apply
 21 to any local communications services tax imposed under s.
 22 202.19, and the department shall administer, collect, and
 23 enforce all taxes imposed under s. 202.19, including interest
 24 and penalties attributable thereto, in accordance with the
 25 same procedures used in the administration, collection, and
 26 enforcement of the communications services tax imposed by s.
 27 202.12. Audits performed by the department shall include a
 28 determination of the dealer's compliance with the
 29 jurisdictional situsing of its customers' service addresses
 30 and a determination of whether the rate collected for the
 31 local tax pursuant to ss. 202.19 and 202.20 is correct. The

Bill No. SB 792

Barcode 224128

585-2011-06

1 person or entity designated by a local government pursuant to
2 s. 213.053(8)(v) ~~s. 213.053(7)(v)~~ may provide evidence to the
3 department demonstrating a specific person's failure to fully
4 or correctly report taxable communications services sales
5 within the jurisdiction. The department may request additional
6 information from the designee to assist in any review. The
7 department shall inform the designee of what action, if any,
8 the department intends to take regarding the person.

9 Section 3. Subsection (2) of section 206.27, Florida
10 Statutes, is amended to read:

11 206.27 Records and files as public records.--

12 (2) Nothing herein shall be construed as requiring the
13 department to provide as a public record any information
14 concerning audits in progress or those records and files of
15 the department described in this section which are currently
16 the subject of pending investigation by the Department of
17 Revenue or the Florida Department of Law Enforcement. It is
18 specifically provided that the foregoing information shall be
19 exempt from the provisions of s. 119.07(1) and shall be
20 considered confidential pursuant to s. 213.053; however, the
21 department may make available to the executive director of the
22 Department of Highway Safety and Motor Vehicles or his or her
23 designee, exclusively for official purposes in administering
24 chapter 207, any information concerning any audit in progress,
25 and the provisions of s. 213.053(8) ~~s. 213.053(7)~~ requiring a
26 written agreement and maintenance of confidentiality by the
27 recipient, and the penalty for breach of confidentiality,
28 shall apply if the department makes such information
29 available. Any officer, employee, or former officer or
30 employee of the department who divulges any such information
31 in any manner except for such official purposes or under s.

Bill No. SB 792

Barcode 224128

585-2011-06

1 213.053 is guilty of a misdemeanor of the first degree,
2 punishable as provided in s. 775.082 or s. 775.083.

3 Section 4. Section 409.2577, Florida Statutes, is
4 amended to read:

5 409.2577 Parent locator service.--The department shall
6 establish a parent locator service to assist in locating
7 parents who have deserted their children and other persons
8 liable for support of dependent children. The department shall
9 use all sources of information available, including the
10 Federal Parent Locator Service, and may request and shall
11 receive information from the records of any person or the
12 state or any of its political subdivisions or any officer
13 thereof. Any agency as defined in s. 120.52, any political
14 subdivision, and any other person shall, upon request, provide
15 the department any information relating to location, salary,
16 insurance, social security, income tax, and employment history
17 necessary to locate parents who owe or potentially owe a duty
18 of support pursuant to Title IV-D of the Social Security Act.
19 This provision shall expressly take precedence over any other
20 statutory nondisclosure provision which limits the ability of
21 an agency to disclose such information, except that law
22 enforcement information as provided in s. 119.071(4)(d) is not
23 required to be disclosed, and except that confidential
24 taxpayer information possessed by the Department of Revenue
25 shall be disclosed only to the extent authorized in s.
26 213.053(16) ~~s. 213.053(15)~~. Nothing in this section requires
27 the disclosure of information if such disclosure is prohibited
28 by federal law. Information gathered or used by the parent
29 locator service is confidential and exempt from the provisions
30 of s. 119.07(1). Additionally, the department is authorized to
31 collect any additional information directly bearing on the

585-2011-06

1 identity and whereabouts of a person owing or asserted to be
 2 owing an obligation of support for a dependent child. The
 3 department shall, upon request, make information available
 4 only to public officials and agencies of this state; political
 5 subdivisions of this state, including any agency thereof
 6 providing child support enforcement services to non-Title IV-D
 7 clients; the custodial parent, legal guardian, attorney, or
 8 agent of the child; and other states seeking to locate parents
 9 who have deserted their children and other persons liable for
 10 support of dependents, for the sole purpose of establishing,
 11 modifying, or enforcing their liability for support, and shall
 12 make such information available to the Department of Children
 13 and Family Services for the purpose of diligent search
 14 activities pursuant to chapter 39. If the department has
 15 reasonable evidence of domestic violence or child abuse and
 16 the disclosure of information could be harmful to the
 17 custodial parent or the child of such parent, the child
 18 support program director or designee shall notify the
 19 Department of Children and Family Services and the Secretary
 20 of the United States Department of Health and Human Services
 21 of this evidence. Such evidence is sufficient grounds for the
 22 department to disapprove an application for location services.

23 Section 5. Subsection (3) of section 607.0130, Florida
 24 Statutes, is amended to read:

25 607.0130 Powers of Department of State.--

26 (3) The Department of State may, based upon its
 27 findings hereunder or as provided in s. 215.053(15) ~~s.~~
 28 ~~213.053(14)~~, bring an action in circuit court to collect any
 29 penalties, fees, or taxes determined to be due and owing the
 30 state and to compel any filing, qualification, or registration
 31 required by law. In connection with such proceeding the

Bill No. SB 792

Barcode 224128

585-2011-06

1 department may, without prior approval by the court, file a
2 lis pendens against any property owned by the corporation and
3 may further certify any findings to the Department of Legal
4 Affairs for the initiation of any action permitted pursuant to
5 s. 607.0505 which the Department of Legal Affairs may deem
6 appropriate.

7 Section 6. Subsection (3) of section 608.703, Florida
8 Statutes, is amended to read:

9 608.703 Interrogatories by Department of State.--

10 (3) The Department of State may, based upon its
11 findings hereunder or as provided in s. 213.053(15) ~~s.~~
12 ~~213.053(14)~~, bring an action in circuit court to collect any
13 penalties, fees, or taxes determined to be due and owing the
14 state and to compel any filing, qualification, or registration
15 required by law. In connection with such proceeding, the
16 department may, without prior approval by the court, file a
17 lis pendens against any property owned by the corporation and
18 may further certify any findings to the Department of Legal
19 Affairs for the initiation of any action permitted pursuant to
20 this chapter which the Department of Legal Affairs may deem
21 appropriate.

22 Section 7. Subsection (3) of section 617.01301,
23 Florida Statutes, is amended to read:

24 617.01301 Powers of Department of State.--

25 (3) The Department of State may, based upon its
26 findings hereunder or as provided in s. 213.053(13) ~~s.~~
27 ~~213.053(12)~~, bring an action in circuit court to collect any
28 penalties, fees, or taxes determined to be due and owing the
29 state and to compel any filing, qualification, or registration
30 required by law. In connection with such proceeding the
31 department may, without prior approval by the court, file a

585-2011-06

1 lis pendens against any property owned by the corporation and
 2 may further certify any findings to the Department of Legal
 3 Affairs for the initiation of any action permitted pursuant to
 4 s. 617.0503 which the Department of Legal Affairs may deem
 5 appropriate.

6 Section 8. Subsection (2) of section 896.102, Florida
 7 Statutes, is amended to read:

8 896.102 Currency more than \$10,000 received in trade
 9 or business; report required; noncompliance penalties.--

10 (2) The Department of Revenue shall enforce compliance
 11 with the provisions of subsection (1) and is to be the
 12 custodian of all information and documents filed pursuant to
 13 subsection (1). Such information and documents are
 14 confidential and exempt from the provisions of s. 119.07(1)
 15 and s. 24(a), Art. I of the State Constitution; however, the
 16 department must provide any report filed under this section,
 17 or information contained therein, to federal, state, and local
 18 law enforcement and prosecutorial agencies, to the Department
 19 of Financial Services, and to the Office of Financial
 20 Regulation, and the information is subject to disclosure
 21 pursuant to subpoena as provided in s. 213.053(9) ~~s.~~
 22 ~~213.053(8)~~.

23 Section 9. This act shall take effect October 1, 2006.

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