

House Bill 874

By: Representatives Huddleston of the 72nd, Chastain of the 7th, Fleming of the 114th, Jones of the 25th, and McCollum of the 30th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions relative to ad valorem taxation of property, so as to prohibit the
3 disclosure of taxpayer telephone numbers in property tax records sold, transferred, or shared
4 with third parties; to provide for penalties for violations; to provide for complaints; to
5 provide for policies and procedures; to provide for a short title; to provide for legislative
6 findings and purposes; to provide for related matters; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 This Act shall be known and may be cited as the "Georgia Taxpayer Privacy Protection Act."

11 **SECTION 2.**

12 (a) The General Assembly finds that:

13 (1) Some property tax records are public records under Georgia open records laws,
14 Article 4 of Chapter 18 of Title 50, ensuring transparency in government operations;

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15 (2) However, taxpayer telephone numbers are not essential for public transparency and
16 are frequently misused for commercial solicitation, fraud, and identity theft;

17 (3) The inclusion of taxpayer telephone numbers in bulk data sales by tax authorities
18 compromises individual privacy and serves no legitimate public interest; and

19 (4) The state has a compelling interest in protecting taxpayer privacy while maintaining
20 public access to necessary tax records.

21 (b) The purpose of this Act is to:

22 (1) Prohibit the inclusion of taxpayer telephone numbers in tax records sold, transferred,
23 or shared with third parties; and

24 (2) Establish penalties for violations to ensure compliance.

25 **SECTION 3.**

26 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
27 general provisions relative to ad valorem taxation of property, is amended by adding a new
28 Code section to read as follows:

29 "48-5-35.

30 (a)(1) No person shall include taxpayer telephone numbers in any tax roll, assessment
31 record, or other publicly accessible property tax document.

32 (2) The provisions of this Code section shall apply to both physical and electronic
33 records, including, but not limited to, records made available through data sales, open
34 records requests, and third-party agreements.

35 (b) The provisions of this Code section shall not apply to:

36 (1) Internal use by state and local government agencies for tax collection or enforcement;

37 (2) Court ordered disclosures; or

38 (3) Any specific use for which the taxpayer provided written consent.

39 (c) Any person that negligently or knowingly discloses a taxpayer's telephone number in
40 a public tax record shall upon conviction be subject to a civil penalty not to exceed
41 \$5,000.00.

42 (d) Any taxpayer affected by a violation of this Code section shall have the right to file a
43 complaint with the Attorney General's office for violations of this Code section.

44 (e) The commissioner and county tax commissioners shall adopt any policies and
45 procedures necessary to implement the provisions of this Code section."

46 **SECTION 4.**

47 All laws and parts of laws in conflict with this Act are repealed.