

The House Committee on Ways and Means offers the following substitute to HB 874:

A BILL TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

SECTION 2.

(a) The General Assembly finds that:

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

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

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

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

(b) The purpose of this Act is to:

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

(2) Establish penalties for violations to ensure compliance.

SECTION 3.

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

"48-5-35.

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

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

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

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

(2) Court ordered disclosures; or

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

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

- 41 (d) Any violation of this article shall constitute an unfair or deceptive act or practice under
42 Part 2 of Article 15 of Chapter 1 of Title 10, the 'Fair Business Practices Act,' as amended.
43 (e) The commissioner and county tax commissioners shall adopt any policies and
44 procedures necessary to implement the provisions of this Code section."

45 **SECTION 4.**

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