

**Occupational license, social security number required**

**Number:** INFORMAL

**Date:** January 13, 1997

Mr. Daniel Joseph Goodman  
1609 Sunny Brook Lane, Northeast  
E201  
Palm Bay, Florida 32905

Dear Mr. Goodman:

Thank you for contacting this office to provide information you feel is relevant to the viability of Attorney General Opinion 96-85, in which this office concluded that a city in Florida may require an applicant for an occupational license to provide a Social Security number, where such a requirement is for identification purposes in administering the city's occupational license tax program. Specifically, you assert that 42 United States Code section 405(c)(2)(C)(vii), stating that the term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, the Commonwealth of the Northern Marianas, and the Trust Territory of the Pacific Islands, operates to exclude Florida from the definition under federal law.

In 42 United States Code section 405(c)(2)(C)(I), the law allows "any state (or political subdivision thereof)" to use social security account numbers for identification purposes in the administration of any tax, general assistance, driver's license, or motor vehicle registration law within its jurisdiction. While the term "state" has been defined to include entities other than the fifty states comprising the United States of America, there is nothing to support the conclusion that the inclusion of such entities excludes the states of the union from the law's coverage.

This office will continue to interpret the term "state" as it is used in the United States Constitution and the federal laws to include the State of Florida, unless specifically excluded therein.

Sincerely,

Lagran Saunders  
Assistant Attorney General

ALS/tgk