

AN ACT

relating to certain information regarding taxpayers subject to an audit that is provided to members of the public.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. The heading to Section 111.0075, Tax Code, is amended to read as follows:

Sec. 111.0075. PROVISION ~~[USE]~~ OF INFORMATION RELATING TO TAX AUDITS.

SECTION 2. Sections 111.0075(a) and (b), Tax Code, are amended to read as follows:

(a) This section applies to information that:

(1) relates to a taxpayer that the comptroller is auditing or intends to audit;

(2) is considered public information under Chapter 552, Government Code; and

(3) is requested from ~~[made available by]~~ the comptroller by ~~[to]~~ a person ~~[who requested that information]~~ under Chapter 552, Government Code.

(b) Notwithstanding Section 552.221(a), Government Code, the comptroller may not provide ~~[A person who obtains]~~ information described by Subsection (a) of this section to a person other than the ~~[and who is not a]~~ taxpayer to whom the information relates earlier than the 14th day after the date the comptroller mails the notice of intent to audit to the taxpayer ~~[may not, before the sixth~~

1 ~~day after the date the comptroller made the information available~~
2 ~~to the person, use the information for the direct solicitation of~~
3 ~~business or employment for pecuniary gain].~~

4 SECTION 3. Sections 111.0075(c), (d), (e), and (f), Tax
5 Code, are repealed.

6 SECTION 4. The repeal by this Act of Section 111.0075(d),
7 Tax Code, does not affect the imposition of a penalty under that
8 section for conduct occurring before the effective date of this
9 Act. For purposes of this section, conduct occurs before the
10 effective date of this Act if any element of the conduct subject to
11 the imposition of the penalty occurs before that date. Conduct
12 occurring before the effective date of this Act is governed by the
13 law in effect when the conduct occurred, and the former law is
14 continued in effect for that purpose.

15 SECTION 5. The change in law made by this Act applies only
16 to information requested by a person under Chapter 552, Government
17 Code, on or after the effective date of this Act. Information
18 requested before the effective date of this Act is governed by the
19 law in effect on the date the information was requested, and the
20 former law is continued in effect for that purpose.

21 SECTION 6. This Act takes effect September 1, 2021.

President of the Senate

Speaker of the House

I certify that H.B. No. 2857 was passed by the House on April 30, 2021, by the following vote: Yeas 129, Nays 12, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2857 on May 28, 2021, by the following vote: Yeas 135, Nays 10, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2857 was passed by the Senate, with amendments, on May 27, 2021, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor