

1-1 By: Frullo (Senate Sponsor - Hancock) H.B. No. 2857  
 1-2 (In the Senate - Received from the House May 3, 2021;  
 1-3 May 10, 2021, read first time and referred to Committee on Business  
 1-4 & Commerce; May 21, 2021, reported adversely, with favorable  
 1-5 Committee Substitute by the following vote: Yeas 9, Nays 0;  
 1-6 May 21, 2021, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Hancock	X			
1-9 Nichols	X			
1-10 Campbell	X			
1-11 Creighton	X			
1-12 Johnson	X			
1-13 Menéndez	X			
1-14 Paxton	X			
1-15 Schwertner	X			
1-16 Whitmire	X			

1-18 COMMITTEE SUBSTITUTE FOR H.B. No. 2857 By: Hancock

1-19 A BILL TO BE ENTITLED  
 1-20 AN ACT

1-21 relating to certain information regarding taxpayers subject to an  
 1-22 audit that is provided to members of the public.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. The heading to Section 111.0075, Tax Code, is  
 1-25 amended to read as follows:

1-26 Sec. 111.0075. PROVISION ~~[USE]~~ OF INFORMATION RELATING TO  
 1-27 TAX AUDITS.

1-28 SECTION 2. Sections 111.0075(a) and (b), Tax Code, are  
 1-29 amended to read as follows:

1-30 (a) This section applies to information that:

1-31 (1) relates to a taxpayer that the comptroller is  
 1-32 auditing or intends to audit;

1-33 (2) is considered public information under Chapter  
 1-34 552, Government Code; and

1-35 (3) is requested from ~~[made available by]~~ the  
 1-36 comptroller by [to] a person [who requested that information] under  
 1-37 Chapter 552, Government Code.

1-38 (b) Notwithstanding Section 552.221(a), Government Code,  
 1-39 the comptroller may not provide [A person who obtains] information  
 1-40 described by Subsection (a) of this section to a person other than  
 1-41 the [and who is not a] taxpayer to whom the information relates  
 1-42 earlier than the 14th day after the date the comptroller mails the  
 1-43 notice of intent to audit to the taxpayer [may not, before the sixth  
 1-44 day after the date the comptroller made the information available  
 1-45 to the person, use the information for the direct solicitation of  
 1-46 business or employment for pecuniary gain].

1-47 SECTION 3. Sections 111.0075(c), (d), (e), and (f), Tax  
 1-48 Code, are repealed.

1-49 SECTION 4. The repeal by this Act of Section 111.0075(d),  
 1-50 Tax Code, does not affect the imposition of a penalty under that  
 1-51 section for conduct occurring before the effective date of this  
 1-52 Act. For purposes of this section, conduct occurs before the  
 1-53 effective date of this Act if any element of the conduct subject to  
 1-54 the imposition of the penalty occurs before that date. Conduct  
 1-55 occurring before the effective date of this Act is governed by the  
 1-56 law in effect when the conduct occurred, and the former law is  
 1-57 continued in effect for that purpose.

1-58 SECTION 5. The change in law made by this Act applies only  
 1-59 to information requested by a person under Chapter 552, Government  
 1-60 Code, on or after the effective date of this Act. Information

2-1 requested before the effective date of this Act is governed by the  
2-2 law in effect on the date the information was requested, and the  
2-3 former law is continued in effect for that purpose.  
2-4 SECTION 6. This Act takes effect September 1, 2021.

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