

By: Perry

S.B. No. 159

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the use of information obtained by a person from the
3 comptroller that relates to a taxpayer subject to an audit by the
4 comptroller.

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

6 SECTION 1. Section [111.0075\(b\)](#), Tax Code, is amended to
7 read as follows:

8 (b) A person who obtains information described by
9 Subsection (a) and who is not a taxpayer to whom the information
10 relates may not, before the 30th [~~sixth~~] day after the date the
11 comptroller made the information available to the person, use the
12 information for the direct solicitation of business or employment
13 for pecuniary gain.

14 SECTION 2. The change in law made by this Act applies only
15 to the use of information obtained by a person on or after the
16 effective date of this Act. The use of information obtained by a
17 person before the effective date of this Act is governed by the law
18 in effect on the date the information was obtained, and the former
19 law is continued in effect for that purpose.

20 SECTION 3. This Act takes effect September 1, 2021.