

1-1 By: Hancock S.B. No. 873  
 1-2 (In the Senate - Filed March 1, 2021; March 11, 2021, read  
 1-3 first time and referred to Committee on Business & Commerce;  
 1-4 March 26, 2021, reported favorably by the following vote: Yeas 8,  
 1-5 Nays 0; March 26, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Hancock	X			
1-8 Nichols	X			
1-9 Campbell	X			
1-10 Creighton			X	
1-11 Johnson	X			
1-12 Menéndez	X			
1-13 Paxton	X			
1-14 Schwertner	X			
1-15 Whitmire	X			

1-17 A BILL TO BE ENTITLED  
 1-18 AN ACT

1-19 relating to disclosure by the comptroller to the purchaser of a  
 1-20 business of the amount of tax due.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 111.020, Tax Code, is amended by  
 1-23 amending Subsection (c) and adding Subsection (c-1) to read as  
 1-24 follows:

1-25 (c) The purchaser of a business may request, on an affidavit  
 1-26 or other form prescribed by the comptroller, that the comptroller  
 1-27 issue a certificate stating that no tax is due or issue a statement  
 1-28 of the amount required to be paid before a certificate may be  
 1-29 issued. The comptroller shall issue the certificate or statement  
 1-30 within 60 days after receiving the request or within 60 days after  
 1-31 the day on which the records of the former owner of the business are  
 1-32 made available for audit, whichever period expires later, but in  
 1-33 either event the comptroller shall issue the certificate or  
 1-34 statement within 90 days after the date of receiving the request.

1-35 (c-1) Section 111.006(a) does not apply to the disclosure of  
 1-36 information under Subsection (c).

1-37 SECTION 2. This Act takes effect September 1, 2021.

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