

By: Perry

S.B. No. 1651

A BILL TO BE ENTITLED

AN ACT

relating to the availability under the public information law of certain information related to a tax audit.

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

SECTION 1. Subchapter C, Chapter 552, Government Code, is amended by adding Section 552.1255 to read as follows:

Sec. 552.1255. EXCEPTION: INFORMATION RELATING TO TAX AUDITS. (a) Except as provided by this section, information that relates to a taxpayer the comptroller is auditing or intends to audit is excepted from the requirements of Section 552.021.

(b) The exception to disclosure provided by Subsection (a) does not apply after the comptroller completes the audit.

(c) The comptroller shall disclose information described by Subsection (a) to the taxpayer or the taxpayer's designated representative. A disclosure under this subsection is not a voluntary disclosure for purposes of Section 552.007.

SECTION 2. Section 111.0075, Tax Code, is repealed.

SECTION 3. The changes in law made by this Act apply only to a request for public information received on or after the effective date of this Act.

SECTION 4. This Act takes effect September 1, 2021.