

Amend Floor Amendment No. 1 to CSSB 22 by adding the following appropriately numbered section and renumbering subsequent sections accordingly:

SECTION _____. Chapter 321, Government Code, is amended by adding Section 321.0138 to read as follows:

Sec. 321.0138. AUDIT OF STATE TAX SETTLEMENT. (a) This section applies to a settlement of:

(1) a claim for a tax, penalty, or interest imposed by Title 2, Tax Code, if the amount the taxpayer is required to pay under the settlement is more than \$10,000 less than the amount the comptroller claimed the taxpayer owed before the date of the settlement;

(2) a claim for a refund or credit of a tax, penalty, or interest imposed by Title 2, Tax Code, if the amount of the refund or credit under the settlement exceeds \$10,000; or

(3) a taxpayer suit under Chapter 112, Tax Code, in which the amount to be paid to or refunded or credited to the taxpayer under the settlement exceeds \$10,000.

(b) The state auditor may audit a tax settlement to which this section applies. In determining whether this section applies and in conducting the audit, the state auditor is entitled to access to information related to the settlement to the same extent the state auditor would be entitled under Section 321.013 if the information were in a department or entity that is subject to audit.

