

By: Homer

H.B. No. 94

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the confidentiality of certain information that  
3 identifies taxpayers.

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

5 SECTION 1. Section 111.006(a), Tax Code, is amended to read  
6 as follows:

7 (a) The following matter is confidential and may not be used  
8 publicly, opened to public inspection, or disclosed except as  
9 permitted by this section:

10 (1) a federal tax return or federal tax return  
11 information required to have been submitted to the comptroller with  
12 a state tax return or report; ~~and~~

13 (2) all information secured, derived, or obtained by  
14 the comptroller or the attorney general during the course of an  
15 examination of the taxpayer's books, records, papers, officers, or  
16 employees, including an examination of the business affairs,  
17 operations, source of income, profits, losses, or expenditures of  
18 the taxpayer; and

19 (3) the name or other identifying information of a  
20 taxpayer whose records are selected for examination by the  
21 comptroller until the date the comptroller:

22 (A) issues a determination under Section 111.008  
23 or 111.022; or

24 (B) credits an amount or issues a refund to the

1 taxpayer under Section 111.104.

2 SECTION 2. This Act takes effect November 1, 2003.