

By: Swinford

H.B. No. 20

A BILL TO BE ENTITLED

AN ACT

relating to the audit of certain tax settlements.

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

SECTION 1. 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, a 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, a 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.

1 (c) Notwithstanding any other law, including Sections
2 111.006, 151.027, and 171.206, Tax Code, the legislative audit
3 committee may release the name of a taxpayer that is subject to a
4 settlement to which this section applies and the amount of the
5 relief the taxpayer received as a result of the settlement. The
6 legislative audit committee may not release any other information
7 made confidential by those laws or other law.

8 SECTION 2. This Act takes effect December 1, 2003.