

By: Goolsby

H.B. No. 500

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the confidentiality of certain information contained in  
3 applications for ad valorem tax exemptions; providing criminal  
4 penalties.

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

6 SECTION 1. Subchapter C, Chapter 11, Tax Code, is amended by  
7 adding Section 11.48 to read as follows:

8 Sec. 11.48. CONFIDENTIAL INFORMATION. (a) A driver's  
9 license number, personal identification certificate number, or  
10 social security account number provided in an application for an  
11 exemption filed with a chief appraiser is confidential and not open  
12 to public inspection. The information may not be disclosed to  
13 anyone other than an employee of the appraisal office who appraises  
14 property, except as authorized by Subsection (b).

15 (b) Information made confidential by this section may be  
16 disclosed:

17 (1) in a judicial or administrative proceeding  
18 pursuant to a lawful subpoena;

19 (2) to the person who filed the application or to the  
20 person's representative authorized in writing to receive the  
21 information;

22 (3) to the comptroller and the comptroller's employees  
23 authorized by the comptroller in writing to receive the information  
24 or to an assessor or a chief appraiser if requested in writing;

1           (4) in a judicial or administrative proceeding  
2 relating to property taxation to which the person who filed the  
3 application is a party; or

4           (5) if and to the extent the information is required to  
5 be included in a public document or record that the appraisal office  
6 is required by law to prepare or maintain.

7           (c) A person who legally has access to an application for an  
8 exemption or who legally obtains the information from the  
9 application made confidential by this section commits an offense if  
10 the person knowingly:

11           (1) permits inspection of the confidential  
12 information by a person not authorized by Subsection (b) to inspect  
13 the information; or

14           (2) discloses the confidential information to a person  
15 not authorized by Subsection (b) to receive the information.

16           (d) An offense under Subsection (c) is a Class B  
17 misdemeanor.

18           SECTION 2. This Act takes effect September 1, 2003.