

By: Goolsby

H.B. No. 500

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the confidentiality of applications for ad valorem tax  
3 exemptions; providing criminal penalties.

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

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

7 Sec. 11.48. APPLICATION CONFIDENTIAL. (a) An application  
8 for an exemption filed with a chief appraiser is confidential and  
9 not open to public inspection. The application and the information  
10 it contains about specific property or a specific owner may not be  
11 disclosed to anyone other than an employee of the appraisal office  
12 who appraises property, except as authorized by Subsection (b).

13 (b) Information made confidential by this section may be  
14 disclosed:

15 (1) in a judicial or administrative proceeding  
16 pursuant to a lawful subpoena;

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

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

23 (4) in a judicial or administrative proceeding  
24 relating to property taxation to which the person who filed the

1 application is a party;

2 (5) for statistical purposes if in a form that does not  
3 identify specific property or a specific property owner; or

4 (6) 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 confidential information the  
9 application contains commits an offense if the person knowingly:

10 (1) permits inspection of the application by a person  
11 not authorized by Subsection (b) to inspect the application; or

12 (2) discloses confidential information contained in  
13 the report to a person not authorized by Subsection (b) to receive  
14 the information.

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

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