

By: Hill

H.B. No. 1088

A BILL TO BE ENTITLED

AN ACT

relating to sales tax information provided by the comptroller to certain municipalities.

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

SECTION 1. Section 321.3022, Tax Code, is amended by amending Subsection (a) and adding Subsection (i) to read as follows:

(a) The comptroller on request shall provide to a municipality that has adopted a tax under this chapter and that has a population of not more than 275,000 information relating to the amount of tax paid to the municipality under this chapter during the preceding or current calendar year by each person doing business in the municipality who annually remits to the comptroller state and local sales tax payments of more than \$25,000 [~~\$100,000~~].

(i) Notwithstanding Chapter 551, Government Code, the governing body of a municipality is not required to confer with one or more employees or a third party in an open meeting to receive information or question the employees or third party regarding the information received by the municipality under this section.

SECTION 2. Section 321.3022(f), Tax Code, is amended to read as follows:

(f) Information received by a municipality under this section is confidential, is not open to public inspection, and may be used only for the purpose of economic forecasting, for internal

1 auditing of a tax paid to the municipality under this chapter, or
2 for the purpose described in Subsection (g).

3 SECTION 3. This Act takes effect immediately if it receives
4 a vote of two-thirds of all the members elected to each house, as
5 provided by Section 39, Article III, Texas Constitution. If this
6 Act does not receive the vote necessary for immediate effect, this
7 Act takes effect September 1, 2003.