

BILL ANALYSIS

H.B. 3193
By: Hill
Local Govt Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

At many appraisal review board hearings--and particularly those on commercial property and business personal property--taxpayers lay out income and expense information and other property data that, to them, is a trade secret. Sec. 22.27 of the Tax Code arguably protects this data. In any event, a taxpayer's information made confidential in Sec. 22.27 also needs to have that protection carried over into a protest hearing. H.B. 3193 extends closure to confidentiality imposed by other law as well as Sec. 22.27 (ie, social security numbers, health info on disability exemptions, perhaps attorney-client privilege or appraiser confidentiality) and makes the record confidential to the same extent as the information itself.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 3193 extends closure to confidentiality to appraisal review board hearings imposed by other law as well as Sec. 22.27 (ie, social security numbers, health info on disability exemptions, etc..) and makes the record confidential to the same extent as the information itself.

EFFECTIVE DATE

September 1, 2007.