

By: Goolsby

H.B. No. 929

A BILL TO BE ENTITLED

AN ACT

relating to posting delinquent state taxpayer information on the
comptroller's Internet site.

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

SECTION 1. Subchapter B, Chapter 111, Tax Code, is amended
by adding Section 111.065 to read as follows:

Sec. 111.065. INTERNET POSTING OF DELINQUENT TAXPAYER
INFORMATION. (a) The comptroller shall post on the comptroller's
Internet site information as provided by this section on each
person who owes an amount of taxes to the state:

(1) that exceeds \$25,000;

(2) that has been past due for 90 days or more after
the date on which a determination becomes final under Section
111.0081 or 111.022; and

(3) for which all appeals have expired, including a
redetermination under Section 111.009.

(b) In computing the amount of tax owed under this section,
the comptroller must include interest, penalties, fees, and costs.

(c) The posted information must include:

(1) the person's name and address;

(2) each type of tax due; and

(3) the amount of each tax owed, including interest,
penalties, fees, and costs.

(d) The comptroller shall include a special page on the

1 Internet site for the 100 persons with the largest amounts owed.

2 (e) Except as provided by Subsection (g), the comptroller
3 shall update the Internet site at least quarterly.

4 (f) The comptroller may not post information under this
5 section for a person who:

6 (1) has reached a settlement with the comptroller
7 regarding the taxes owed and who is in compliance with that
8 settlement; or

9 (2) is protected by a stay under the United States
10 Bankruptcy Code.

11 (g) Not later than the next business day after the
12 comptroller learns that Subsection (f) applies to a person, the
13 comptroller shall comply with that subsection. In this subsection,
14 "next business day" means the next filing date as determined under
15 Section 111.053.

16 SECTION 2. This Act takes effect September 1, 2007.