

By: Brimer

S.B. No. 190

A BILL TO BE ENTITLED

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AN ACT

relating to sales and use tax information provided by the comptroller of public accounts 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 Subsections (a) and (e) and adding Subsection (a-1) to read as follows:

(a) Except as otherwise provided by this section, the ~~[The]~~ comptroller on request shall provide to a municipality that has adopted a tax under this chapter:

(1) ~~[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; and

(2) any other information as provided by this section.

(a-1) The comptroller on request shall provide to a municipality that has adopted a tax under this chapter and that does not impose an ad valorem tax 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 \$500.

1           (e) A separate request for information under this section  
2 must be made in writing by the municipality's mayor or chief  
3 administrative officer each year.

4           SECTION 2. This Act takes effect immediately if it receives  
5 a vote of two-thirds of all the members elected to each house, as  
6 provided by Section 39, Article III, Texas Constitution. If this  
7 Act does not receive the vote necessary for immediate effect, this  
8 Act takes effect September 1, 2007.