

1-1 By: Brimer S.B. No. 190
1-2 (In the Senate - Filed January 10, 2007; January 29, 2007,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; February 26, 2007, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 4, Nays 0;
1-6 February 26, 2007, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 190 By: Nichols

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to sales and use tax information provided by the
1-11 comptroller of public accounts to certain municipalities.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 321.3022, Tax Code, is amended by
1-14 amending Subsections (a) and (e) and adding Subsection (a-1) to
1-15 read as follows:

1-16 (a) Except as otherwise provided by this section, the [The]
1-17 comptroller on request shall provide to a municipality that has
1-18 adopted a tax under this chapter:

1-19 (1) ~~[and that has a population of not more than~~
1-20 ~~275,000]~~ information relating to the amount of tax paid to the
1-21 municipality under this chapter during the preceding or current
1-22 calendar year by each person doing business in the municipality who
1-23 annually remits to the comptroller state and local sales tax
1-24 payments of more than \$25,000; and

1-25 (2) any other information as provided by this section.

1-26 (a-1) The comptroller on request shall provide to a
1-27 municipality that has adopted a tax under this chapter and that does
1-28 not impose an ad valorem tax information relating to the amount of
1-29 tax paid to the municipality under this chapter during the
1-30 preceding or current calendar year by each person doing business in
1-31 the municipality who annually remits to the comptroller state and
1-32 local sales tax payments of more than \$500.

1-33 (e) A separate request for information under this section
1-34 must be made in writing by the municipality's mayor or chief
1-35 administrative officer each year.

1-36 SECTION 2. This Act takes effect immediately if it receives
1-37 a vote of two-thirds of all the members elected to each house, as
1-38 provided by Section 39, Article III, Texas Constitution. If this
1-39 Act does not receive the vote necessary for immediate effect, this
1-40 Act takes effect September 1, 2007.

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