

## **BILL ANALYSIS**

S.B. 636  
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Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, only municipalities can request certain sales tax revenue information from the comptroller of public accounts.

S.B. 636 requires the comptroller upon request to provide sales tax information to a county, municipality, or other local governmental entity that has adopted a sales and use tax.

### **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**

S.B. 636 amends the Tax Code to add "other local governmental" entity to the entities to which the comptroller of public accounts is required to provide information relating to the amount of taxes paid to the entity during the preceding or current calendar year under the municipal sales and use tax. The bill clarifies that "other local governmental entity" includes any governmental entity created by the legislature that has a limited purpose or function, that has a defined or restricted geographic territory, and that is authorized by law to impose a local sales and use tax, not including a county, county health services district, county landfill and criminal detention center district, metropolitan transportation authority, coordinated county transportation authority, economic development district, crime control district, hospital district, emergency services district, or library district. The bill makes conforming changes relating to request procedures, confidentiality of information provided, authorized uses for the information, fees for compiling and providing the information, and application of open meetings provisions.

S.B. 636 requires the comptroller on request to provide to a rapid transit authority, a regional transit authority, including a subregional transportation authority, or a municipal mass transit department information relating to the amount of taxes paid to the applicable taxing entity during the preceding or current calendar year under the sales and use tax for special purpose taxing authorities. The bill requires the comptroller to provide information as an aggregate total for all persons doing business in the defined area without disclosing individual tax payments. The bill requires the comptroller to refuse to provide information to the taxing entity if the request for information involves not more than three persons doing business in the defined area who remit special purpose sales and use taxes unless the comptroller receives permission from each of the persons allowing the comptroller to provide the information to the entity as requested. The bill provides for request procedures, confidentiality of information provided, authorized uses for the information, fees for compiling and providing the information, and application of open meetings provisions.

S.B. 636 requires the comptroller on request to provide to a county or other local governmental entity created by the legislature that has a limited purpose or function, that has a defined or restricted geographic territory, and that has adopted a local sales and use tax imposed, computed,

administered, enforced, and collected under the County Sales and Use Tax Act information relating to the amount of taxes paid to the applicable taxing entity during the preceding or current calendar year. The bill provides for request procedures, confidentiality of information provided, authorized uses for the information, fees for compiling and providing the information, and application of open meetings provisions.

S.B. 636 makes conforming changes relating to the confidentiality of information provided to a county or other local governmental entity in accordance with the bill's requirements under general sales and use tax provisions.

**EFFECTIVE DATE**

September 1, 2009.