

By: Paxton

H.B. No. 2941

A BILL TO BE ENTITLED

AN ACT

relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.

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

SECTION 1. Section 552.148, Government Code, as added by Chapter 471 (H.B. 2188), Acts of the 80th Legislature, Regular Session, 2007, is amended by amending Subsection (c) and adding Subsection (d) to read as follows:

(c) Notwithstanding Subsection (a) or Section 403.304, ~~[Government Code]~~ so as to assist a property owner~~[, a school district]~~ or an appraisal district in a protest filed under Section 403.303, ~~[Government Code]~~ the property owner, the district, or an agent of the property owner or district may, on request, obtain from the comptroller any information, including confidential information, obtained by the comptroller in connection with the comptroller's finding that is being protested. Confidential information obtained by a property owner, ~~[a school district]~~ an appraisal district, or an agent of the property owner or district under this subsection:

(1) remains confidential in the possession of the property owner, district, or agent; and

(2) may not be disclosed to a person who is not authorized to receive or inspect the information.

(d) Notwithstanding Subsection (a) or Section 403.304, so

1 as to assist a school district in the preparation of a protest filed
2 or to be filed under Section 403.303, the school district or an
3 agent of the school district may, on request, obtain from the
4 comptroller or the appraisal district any information, including
5 confidential information, obtained by the comptroller or the
6 appraisal district that relates to the appraisal of property
7 involved in the comptroller's finding that is being
8 protested. Confidential information obtained by a school district
9 or an agent of the school district under this subsection:

10 (1) remains confidential in the possession of the
11 school district or agent; and

12 (2) may not be disclosed to a person who is not
13 authorized to receive or inspect the information.

14 SECTION 2. Section 22.27(b), Tax Code, is amended to read as
15 follows:

16 (b) Information made confidential by this section may be
17 disclosed:

18 (1) in a judicial or administrative proceeding
19 pursuant to a lawful subpoena;

20 (2) to the person who filed the statement or report or
21 the owner of property subject to the statement, report, or
22 information or to a representative of either authorized in writing
23 to receive the information;

24 (3) to the comptroller and the comptroller's employees
25 authorized by the comptroller in writing to receive the information
26 or to an assessor or a chief appraiser if requested in writing;

27 (4) in a judicial or administrative proceeding

1 relating to property taxation to which the person who filed the
2 statement or report or the owner of the property that is a subject
3 of the statement, report, or information is a party;

4 (5) for statistical purposes if in a form that does not
5 identify specific property or a specific property owner;

6 (6) if and to the extent the information is required to
7 be included in a public document or record that the appraisal office
8 is required to prepare or maintain; ~~or~~

9 (7) to a taxing unit or its legal representative that
10 is engaged in the collection of delinquent taxes on the property
11 that is the subject of the information;

12 (8) to an employee or agent of a taxing unit
13 responsible for auditing, monitoring, or reviewing the operations
14 of an appraisal district; or

15 (9) to an employee or agent of a school district that
16 is engaged in the preparation of a protest of the comptroller's
17 property value study in accordance with Section 403.303, Government
18 Code.

19 SECTION 3. This Act takes effect immediately if it receives
20 a vote of two-thirds of all the members elected to each house, as
21 provided by Section 39, Article III, Texas Constitution. If this
22 Act does not receive the vote necessary for immediate effect, this
23 Act takes effect September 1, 2009.