

1-1 By: Paxton (Senate Sponsor - Williams) H.B. No. 2941
1-2 (In the Senate - Received from the House May 13, 2009;
1-3 May 14, 2009, read first time and referred to Committee on Finance;
1-4 May 22, 2009, reported favorably by the following vote: Yeas 10,
1-5 Nays 0; May 22, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the disclosure of certain ad valorem tax appraisal
1-9 information and other confidential information.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 552.148, Government Code, as added by
1-12 Chapter 471 (H.B. 2188), Acts of the 80th Legislature, Regular
1-13 Session, 2007, is amended by amending Subsection (c) and adding
1-14 Subsection (d) to read as follows:

1-15 (c) Notwithstanding Subsection (a) or Section 403.304,
1-16 [~~Government Code~~] so as to assist a property owner[~~, a school~~
1-17 ~~district,~~] or an appraisal district in a protest filed under
1-18 Section 403.303, [~~Government Code~~] the property owner, the
1-19 district, or an agent of the property owner or district may, on
1-20 request, obtain from the comptroller any information, including
1-21 confidential information, obtained by the comptroller in
1-22 connection with the comptroller's finding that is being protested.
1-23 Confidential information obtained by a property owner, [~~a school~~
1-24 ~~district,~~] an appraisal district, or an agent of the property owner
1-25 or district under this subsection:

1-26 (1) remains confidential in the possession of the
1-27 property owner, district, or agent; and

1-28 (2) may not be disclosed to a person who is not
1-29 authorized to receive or inspect the information.

1-30 (d) Notwithstanding Subsection (a) or Section 403.304, so
1-31 as to assist a school district in the preparation of a protest filed
1-32 or to be filed under Section 403.303, the school district or an
1-33 agent of the school district may, on request, obtain from the
1-34 comptroller or the appraisal district any information, including
1-35 confidential information, obtained by the comptroller or the
1-36 appraisal district that relates to the appraisal of property
1-37 involved in the comptroller's finding that is being
1-38 protested. Confidential information obtained by a school district
1-39 or an agent of the school district under this subsection:

1-40 (1) remains confidential in the possession of the
1-41 school district or agent; and

1-42 (2) may not be disclosed to a person who is not
1-43 authorized to receive or inspect the information.

1-44 SECTION 2. Section 22.27(b), Tax Code, is amended to read as
1-45 follows:

1-46 (b) Information made confidential by this section may be
1-47 disclosed:

1-48 (1) in a judicial or administrative proceeding
1-49 pursuant to a lawful subpoena;

1-50 (2) to the person who filed the statement or report or
1-51 the owner of property subject to the statement, report, or
1-52 information or to a representative of either authorized in writing
1-53 to receive the information;

1-54 (3) to the comptroller and the comptroller's employees
1-55 authorized by the comptroller in writing to receive the information
1-56 or to an assessor or a chief appraiser if requested in writing;

1-57 (4) in a judicial or administrative proceeding
1-58 relating to property taxation to which the person who filed the
1-59 statement or report or the owner of the property that is a subject
1-60 of the statement, report, or information is a party;

1-61 (5) for statistical purposes if in a form that does not
1-62 identify specific property or a specific property owner;

1-63 (6) if and to the extent the information is required to
1-64 be included in a public document or record that the appraisal office

2-1 is required to prepare or maintain; [~~or~~]
2-2 (7) to a taxing unit or its legal representative that
2-3 is engaged in the collection of delinquent taxes on the property
2-4 that is the subject of the information;
2-5 (8) to an employee or agent of a taxing unit
2-6 responsible for auditing, monitoring, or reviewing the operations
2-7 of an appraisal district; or
2-8 (9) to an employee or agent of a school district that
2-9 is engaged in the preparation of a protest of the comptroller's
2-10 property value study in accordance with Section 403.303, Government
2-11 Code.

2-12 SECTION 3. This Act takes effect immediately if it receives
2-13 a vote of two-thirds of all the members elected to each house, as
2-14 provided by Section 39, Article III, Texas Constitution. If this
2-15 Act does not receive the vote necessary for immediate effect, this
2-16 Act takes effect September 1, 2009.

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