1-1   By: Seliger   S.B. No. 636
1-2   (In the Senate - Filed February 2, 2009; February 23, 2009,
1-3   read first time and referred to Committee on Economic Development;
1-4   April 9, 2009, reported adversely, with favorable Committee
1-5   Substitute by the following vote: Yeas 5, Nays 0; April 9, 2009,
1-6   sent to printer.)

1-7   COMMITTEE SUBSTITUTE FOR S.B. No. 636   By: Eltife

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

1-10 relating to the authority of a county or library district to receive
1-11 local sales tax information.
1-12   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-13   SECTION 1. Subsection (c), Section 151.027, Tax Code, is
1-14 amended to read as follows:
1-15   (c) This section does not prohibit:
1-16   (1) the examination of information, if authorized by
1-17 the comptroller, by another state officer or law enforcement
1-18 officer, by a tax official of another state, by a tax official of
1-19 the United Mexican States, or by an official of the United States if
1-20 a reciprocal agreement exists;
1-21   (2) the delivery to a taxpayer, or a taxpayer's
1-22 authorized representative, of a copy of a report or other paper
1-23 filed by the taxpayer under this chapter;
1-24   (3) the publication of statistics classified to
1-25 prevent the identification of a particular report or items in a
1-26 particular report;
1-27   (4) the use of records, reports, or information
1-28 secured, derived, or obtained by the attorney general or the
1-29 comptroller in an action under this chapter against the same
1-30 taxpayer who furnished the information;
1-31   (5) the delivery to a successor, receiver, executor,
1-32 administrator, assignee, or guarantor of a taxpayer of information
1-33 about items included in the measure and amounts of any unpaid tax or
1-34 amounts of tax, penalties, and interest required to be collected;
1-35   (6) the delivery of information to an eligible
1-36 municipality in accordance with Section 321.3022 or an eligible
1-37 county or library district under Section 323.3022; or
1-38   (7) the release of information in or derived from a
1-39 record, report, or other instrument required to be furnished under
1-40 this chapter by a governmental body, as that term is defined in
1-41 Section 552.003, Government Code.
1-42   SECTION 2. Subchapter D, Chapter 323, Tax Code, is amended
1-43 by adding Section 323.3022 to read as follows:
1-44   Sec. 323.3022. TAX INFORMATION. (a) Except as otherwise
1-45 provided by this section, the comptroller on request shall provide
1-46 to a county that has adopted a tax under this chapter:
1-47   (1) information relating to the amount of tax paid to
1-48 the county under this chapter during the preceding or current
1-49 calendar year by each person doing business in the county who
1-50 annually remits to the comptroller state and local sales tax
1-51 payments of more than $25,000; and
1-52   (2) any other information as provided by this section.
1-53   (b) The comptroller on request shall provide to a county
1-54 that has adopted a tax under this chapter information relating to
1-55 the amount of tax paid to the county under this chapter during the
1-56 preceding or current calendar year by each person doing business in
1-57 an area, as defined by the county, that is part of:
1-58   (1) an interlocal agreement;
1-59   (2) a tax abatement agreement;
1-60   (3) a reinvestment zone;
1-61   (4) a tax increment financing district;
1-62   (5) a revenue sharing agreement;
1-63   (6) an enterprise zone;

2-1   (7) any other agreement, zone, or district similar to
2-2 those listed in Subdivisions (1)-(6); or
2-3   (8) any area defined by the county for the purpose of
2-4 economic forecasting.
2-5   (c) The comptroller shall provide the information under
2-6 Subsection (b) as an aggregate total for all persons doing business
2-7 in the defined area without disclosing individual tax payments.
2-8   (d) If the request for information under Subsection (b)
2-9 involves not more than three persons doing business in the defined
2-10 area who remit taxes under this chapter, the comptroller shall
2-11 refuse to provide the information to the county unless the
2-12 comptroller receives permission from each of the persons allowing
2-13 the comptroller to provide the information to the county as
2-14 requested.
2-15   (e) A separate request for information under this section
2-16 must be made in writing by the county judge each year.
2-17   (f) Information received by a county under this section is
2-18 confidential, is not open to public inspection, and may be used only
2-19 for the purpose of economic forecasting, for internal auditing of a
2-20 tax paid to the county under this chapter, or for the purpose
2-21 described by Subsection (g).
2-22   (g) Information received by a county under Subsection (b)
2-23 may be used by the county to assist in determining revenue sharing
2-24 under a revenue sharing agreement or other similar agreement.
2-25   (h) The comptroller may set and collect from a county
2-26 reasonable fees to cover the expense of compiling and providing
2-27 information under this section.
2-28   (i) Notwithstanding Chapter 551, Government Code, the
2-29 commissioners court of a county is not required to confer with one
2-30 or more employees or a third party in an open meeting to receive
2-31 information or question the employees or third party regarding the
2-32 information received by the county under this section.
2-33   (j) In accordance with Sections 326.092 and 336.252, Local
2-34 Government Code, a library district is entitled to obtain in
2-35 relation to the district the same information a county is entitled
2-36 to obtain under this section in relation to the county. In applying
2-37 the procedures under this section to the district, the district's
2-38 name is substituted for "the county," and "board of trustees" is
2-39 substituted for "county judge" and "commissioners court."
2-40   SECTION 3. This Act takes effect September 1, 2009.

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