

By: Watson

S.B. No. 1934

A BILL TO BE ENTITLED

AN ACT

relating to the authority of certain governmental entities to receive local sales tax information.

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

SECTION 1. Section 151.027(c), Tax Code, is amended to read as follows:

(c) This section does not prohibit:

(1) the examination of information, if authorized by the comptroller, by another state officer or law enforcement officer, by a tax official of another state, by a tax official of the United Mexican States, or by an official of the United States if a reciprocal agreement exists;

(2) the delivery to a taxpayer, or a taxpayer's authorized representative, of a copy of a report or other paper filed by the taxpayer under this chapter;

(3) the publication of statistics classified to prevent the identification of a particular report or items in a particular report;

(4) the use of records, reports, or information secured, derived, or obtained by the attorney general or the comptroller in an action under this chapter against the same taxpayer who furnished the information;

(5) the delivery to a successor, receiver, executor, administrator, assignee, or guarantor of a taxpayer of information

1 about items included in the measure and amounts of any unpaid tax or
2 amounts of tax, penalties, and interest required to be collected;

3 (6) the delivery of information to an eligible
4 municipality or transit or transportation authority in accordance
5 with Section 321.3022 or 322.2022; or

6 (7) the release of information in or derived from a
7 record, report, or other instrument required to be furnished under
8 this chapter by a governmental body, as that term is defined in
9 Section 552.003, Government Code.

10 SECTION 2. Subchapter C, Chapter 322, Tax Code, is amended
11 by adding Section 322.2022 to read as follows:

12 Sec. 322.2022. TAX INFORMATION. (a) Except as otherwise
13 provided by this section, the comptroller on request shall provide
14 to a taxing entity that is a rapid transit authority created under
15 Chapter 451, Transportation Code, or a regional transportation
16 authority created under Chapter 452, Transportation Code, that has
17 adopted a tax under the law authorizing the creation of the entity:

18 (1) information relating to the amount of tax paid to
19 the entity under this chapter during the preceding or current
20 calendar year by each person doing business in the area included in
21 the entity who annually remits to the comptroller state and local
22 sales tax payments of more than \$25,000; and

23 (2) any other information as provided by this section.

24 (b) The comptroller on request shall provide to a taxing
25 entity to which this section applies information relating to the
26 amount of tax paid to the entity under this chapter during the
27 preceding or current calendar year by each person doing business in

1 an area included in the entity, as defined by the entity, that is
2 part of:

- 3 (1) an interlocal agreement;
4 (2) a revenue sharing agreement;
5 (3) any other agreement similar to those listed in
6 Subdivisions (1) and (2); or
7 (4) any area defined by the entity for the purpose of
8 economic forecasting.

9 (c) The comptroller shall provide the information under
10 Subsection (b) as an aggregate total for all persons doing business
11 in the defined area without disclosing individual tax payments.

12 (d) If the request for information under Subsection (b)
13 involves not more than three persons doing business in the defined
14 area who remit taxes under this chapter, the comptroller shall
15 refuse to provide the information to the taxing entity unless the
16 comptroller receives permission from each of the persons allowing
17 the comptroller to provide the information to the entity as
18 requested.

19 (e) A separate request for information under this section
20 must be made in writing by the taxing entity each year.

21 (f) Information received by a taxing entity under this
22 section is confidential, is not open to public inspection, and may
23 be used only for the purpose of economic forecasting, for internal
24 auditing of a tax paid to the entity under this chapter, or for the
25 purpose described by Subsection (g).

26 (g) Information received by a taxing entity under
27 Subsection (b) may be used by the entity to assist in determining

1 revenue sharing under a revenue sharing agreement or other similar
2 agreement.

3 (h) The comptroller may set and collect from a taxing entity
4 reasonable fees to cover the expense of compiling and providing
5 information under this section.

6 (i) Notwithstanding Chapter 551, Government Code, the
7 governing body of a taxing entity is not required to confer with one
8 or more employees or a third party in an open meeting to receive
9 information or question the employees or third party regarding the
10 information received by the entity under this section.

11 SECTION 3. This Act takes effect September 1, 2009.