

House Bill 2941
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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 as to assist a school district in the preparation of a protest filed or to be filed under Section 403.303, the school district or an agent of the school district may, on request, obtain from the comptroller or the appraisal district any information, including confidential information, obtained by the comptroller or the appraisal district that relates to the appraisal of property involved

SENATE VERSION

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 Subsections (d) and (e) 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 as to assist a school district in the preparation of a protest filed or to be filed under Section 403.303, the school district or an agent of the school district may, on request, obtain from the comptroller or the appraisal district any information, including confidential information, obtained by the comptroller or the appraisal district that relates to the appraisal of property involved

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in the comptroller's finding that is being protested. Confidential information obtained by a school district or an agent of the school district under this subsection:

- (1) remains confidential in the possession of the school district or agent; and
- (2) may not be disclosed to a person who is not authorized to receive or inspect the information.

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

- (b) Information made confidential by this section may be disclosed:
- (1) in a judicial or administrative proceeding pursuant to a lawful subpoena;
 - (2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information;
 - (3) to the comptroller and the comptroller's employees authorized by the comptroller in writing to receive the information or to an assessor or a chief appraiser if

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in the comptroller's finding that is being protested. Confidential information obtained by a school district or an agent of the school district under this subsection:

- (1) remains confidential in the possession of the school district or agent; and
- (2) may not be disclosed to a person who is not authorized to receive or inspect the information.

(e) This section applies to information described by Subsections (a), (c), and (d) and to an item of information or comparable sales data described by Subsection (b) only if the information, item of information, or comparable sales data relates to real property that is located in a county having a population of 20,000 or more.

Same as House version.

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requested in writing;

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

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

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

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

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

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

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

Same as House version.