

BILL ANALYSIS

C.S.H.B. 654
By: Solomons
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Under current law, certain sales tax data and other revenues that are organized by city, county, or metropolitan statistical area can be viewed on the website of the comptroller of public accounts. However, other revenues remitted to the comptroller by municipalities and counties can only be viewed by the public according to the total amount collected by the state, instead of the amount remitted by each municipality and county. C.S.H.B. 654 seeks to address this issue by requiring the comptroller to produce a report before each regular session of the legislature that contains the amount of revenue remitted to the comptroller by each county and municipality for each tax collected by the comptroller that is available through tax returns and provide public access to this information on the website maintained by the comptroller.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 654 amends the Government Code to require the comptroller of public accounts, before each regular session of the legislature, to report to the legislature and the governor on the amount of revenue remitted to the comptroller in each municipality and county for each tax collected by the comptroller if that information is available from tax returns. The bill authorizes the inclusion of the report in any other report made by the comptroller. The bill requires the comptroller to report the information as an aggregate total for each tax without disclosing individual tax payments or taxpayers. The bill requires the comptroller to publish the required report on the comptroller's Internet website not later than the 20th day after the date the report is provided to the legislature and the governor.

EFFECTIVE DATE

September 1, 2011.

COMPARISON OF ORIGINAL AND SUBSTITUTE

C.S.H.B. 654 contains a condition not included in the original making the requirement that the comptroller of public accounts report to the legislature and the governor on the amount of certain revenue remitted to the comptroller contingent on that information being available from tax returns.

C.S.H.B. 654 omits a provision included in the original requiring the comptroller to use tax returns to determine the amount of revenue remitted in each municipality and county for each tax collected by the comptroller and requiring the comptroller, if that information for a particular tax is not available from tax returns, to use available statistical data to determine those amounts or, as an alternative to such a requirement, authorizing the comptroller to require taxpayers or other

entities that remit taxes to the comptroller to report to the comptroller additional information necessary to make the required report.