

By: Hilderbran

H.B. No. 270

Substitute the following for H.B. No. 270:

By: Otto

C.S.H.B. No. 270

A BILL TO BE ENTITLED

1 AN ACT
2 relating to sales and use tax information provided to certain local
3 governmental entities.

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

5 SECTION 1. Section 321.3022(a-1), Tax Code, is amended to
6 read as follows:

7 (a-1) Except as otherwise provided by this section, the
8 comptroller on request shall provide to a municipality or other
9 local governmental entity that has adopted a tax under this
10 chapter:

11 (1) information relating to the amount of tax paid to
12 the municipality or other local governmental entity under this
13 chapter during the preceding or current calendar year by each
14 person doing business in the municipality or other local
15 governmental entity who annually remits to the comptroller state
16 and local sales tax payments of more than \$5,000 [~~\$25,000~~]; and

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

18 SECTION 2. Section 322.2022(a), Tax Code, is amended to
19 read as follows:

20 (a) Except as otherwise provided by this section, the
21 comptroller on request shall provide to a taxing entity:

22 (1) information relating to the amount of tax paid to
23 the entity under this chapter during the preceding or current
24 calendar year by each person doing business in the area included in

1 the entity who annually remits to the comptroller state and local
2 sales tax payments of more than \$5,000 [~~\$25,000~~]; and

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

4 SECTION 3. Section 323.3022(b), Tax Code, is amended to
5 read as follows:

6 (b) Except as otherwise provided by this section, the
7 comptroller on request shall provide to a county or other local
8 governmental entity that has adopted a tax under this chapter:

9 (1) information relating to the amount of tax paid to
10 the county or other local governmental entity under this chapter
11 during the preceding or current calendar year by each person doing
12 business in the county or other local governmental entity who
13 annually remits to the comptroller state and local sales tax
14 payments of more than \$5,000 [~~\$25,000~~]; and

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

16 SECTION 4. The change in law made by this Act applies only
17 to a request for information made on or after the effective date of
18 this Act. The change in law made by this Act does not affect a
19 request for information made before the effective date of this Act,
20 regardless of whether the comptroller provides the requested
21 information before, on, or after that date.

22 SECTION 5. This Act takes effect September 1, 2011.