

By: Deuell

S.B. No. 758

A BILL TO BE ENTITLED

AN ACT

relating to sales and use tax information provided to certain local governmental entities.

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

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

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

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

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

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

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

(1) information relating to the amount of tax paid to the entity under this chapter during the preceding or current 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. Subsection (b), Section 323.3022, Tax Code, is  
5 amended to 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 of public accounts provides  
21 the requested information before, on, or after that date.

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