

1-1 By: Deuell S.B. No. 758  
1-2 (In the Senate - Filed February 17, 2011; February 23, 2011,  
1-3 read first time and referred to Committee on Finance;  
1-4 April 5, 2011, reported adversely, with favorable Committee  
1-5 Substitute by the following vote: Yeas 14, Nays 0; April 5, 2011,  
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 758 By: Nelson

1-8 A BILL TO BE ENTITLED  
1-9 AN ACT

1-10 relating to sales and use tax information provided to certain local  
1-11 governmental entities.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Subsection (a-1), Section 321.3022, Tax Code, is  
1-14 amended to read as follows:

1-15 (a-1) Except as otherwise provided by this section, the  
1-16 comptroller on request shall provide to a municipality or other  
1-17 local governmental entity that has adopted a tax under this  
1-18 chapter:

1-19 (1) information relating to the amount of tax paid to  
1-20 the municipality or other local governmental entity under this  
1-21 chapter during the preceding or current calendar year by each  
1-22 person doing business in the municipality or other local  
1-23 governmental entity who annually remits to the comptroller state  
1-24 and local sales tax payments of more than \$5,000 [~~\$25,000~~]; and

1-25 (2) any other information as provided by this section.

1-26 SECTION 2. Subsection (a), Section 322.2022, Tax Code, is  
1-27 amended to read as follows:

1-28 (a) Except as otherwise provided by this section, the  
1-29 comptroller on request shall provide to a taxing entity:

1-30 (1) information relating to the amount of tax paid to  
1-31 the entity under this chapter during the preceding or current  
1-32 calendar year by each person doing business in the area included in  
1-33 the entity who annually remits to the comptroller state and local  
1-34 sales tax payments of more than \$5,000 [~~\$25,000~~]; and

1-35 (2) any other information as provided by this section.

1-36 SECTION 3. Subsection (b), Section 323.3022, Tax Code, is  
1-37 amended to read as follows:

1-38 (b) Except as otherwise provided by this section, the  
1-39 comptroller on request shall provide to a county or other local  
1-40 governmental entity that has adopted a tax under this chapter:

1-41 (1) information relating to the amount of tax paid to  
1-42 the county or other local governmental entity under this chapter  
1-43 during the preceding or current calendar year by each person doing  
1-44 business in the county or other local governmental entity who  
1-45 annually remits to the comptroller state and local sales tax  
1-46 payments of more than \$5,000 [~~\$25,000~~]; and

1-47 (2) any other information as provided by this section.

1-48 SECTION 4. The change in law made by this Act applies only  
1-49 to a request for information made on or after the effective date of  
1-50 this Act. The change in law made by this Act does not affect a  
1-51 request for information made before the effective date of this Act,  
1-52 regardless of whether the comptroller of public accounts provides  
1-53 the requested information before, on, or after that date.

1-54 SECTION 5. This Act takes effect September 1, 2011.

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