

BILL ANALYSIS

C.S.H.B. 3475
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Interested parties observe that the comptroller of public accounts currently makes available the gross and taxable receipts of hotel properties at an individual property level, despite this information being considered proprietary by many hotel owners. The hotel industry is one of the few industries that is subject to such detailed and public disclosure of its revenues. C.S.H.B. 3475 seeks to address this issue by limiting such information's availability.

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. 3475 amends the Government Code to prohibit the comptroller of public accounts from publishing a report that reveals the gross or taxable receipts of a hotel that remits hotel occupancy taxes to the state. The bill establishes that such a report is public information and that the bill does not affect its availability under public information law. The bill requires the comptroller to establish procedures to enable the electronic exchange of such reports with another state agency on request.

EFFECTIVE DATE

September 1, 2013.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 3475 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and highlighted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED

SECTION 1. Subchapter B, Chapter 403, Government Code, is amended by adding Section 403.01155 to read as follows:
Sec. 403.01155. PUBLICATION OF CERTAIN REPORTS PROHIBITED. Notwithstanding any other provision of this chapter, the comptroller may not publish a report that reveals the gross or taxable receipts of a hotel that remits to the state taxes imposed under Chapter 156, Tax

HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Subchapter B, Chapter 403, Government Code, is amended by adding Section 403.01155 to read as follows:
Sec. 403.01155. PUBLICATION OF CERTAIN REPORTS PROHIBITED. (a) Notwithstanding any other provision of this chapter, the comptroller may not publish a report that reveals the gross or taxable receipts of a hotel that remits to the state taxes imposed under Chapter 156, Tax

Code.

SECTION 2. This Act takes effect
September 1, 2013.

Code.

(b) The information described by Subsection (a) is public information, and this section does not affect the availability of that information under Chapter 552.

(c) The comptroller shall establish procedures to enable the electronic exchange of information described by Subsection (a) with another state agency on request.

SECTION 2. Same as introduced version.