

By: Taylor of Galveston

S.B. No. 1527

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the duty of the comptroller to report sales and use tax
3 information to certain taxing entities.

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

5 SECTION 1. Section [321.302](#), Tax Code, is amended by
6 amending Subsections (b) and (c) and adding Subsections (e), (f),
7 and (g) to read as follows:

8 (b) If a municipality requests an additional report, the
9 comptroller shall make an additional quarterly report to the
10 municipality including the name, address, and account number, if
11 any, of, and the amount of tax received and the amount due to the
12 municipality from, each person doing business in the municipality
13 who has failed to pay the tax under this chapter to the municipality
14 or under Chapter 151. The additional report must also include
15 statements:

16 (1) showing whether or not there has been a partial tax
17 payment, and, if so, the proportional allocation to the
18 municipality of the partial payment, by the delinquent taxpayer;

19 (2) showing whether or not the taxpayer is delinquent
20 in the payment of sales and use taxes to the state; and

21 (3) describing the steps taken by the comptroller to
22 collect the delinquent taxes.

23 (c) If a municipality determines that a person doing
24 business in the municipality has wholly or partly collected or

1 reported taxes incorrectly under this chapter [~~is not included in a~~
2 ~~comptroller's report~~], the municipality shall report to the
3 comptroller the name and address of the person. Within 120 [~~90~~]
4 days after receiving the report from a municipality, the
5 comptroller shall send to the municipality:

6 (1) an explanation as to why the person is not
7 obligated for the municipal tax;

8 (2) a statement that the person is obligated for the
9 municipal tax and the tax is delinquent that includes:

10 (A) a description of the action the comptroller
11 is taking to collect the delinquent tax; and

12 (B) the date and periods covered by the most
13 recent audit of the person by the comptroller or a statement that
14 the comptroller has not conducted an audit of the person; [or]

15 (3) a certification that the person is obligated for
16 the municipal tax, the periods for which the person is obligated,
17 [~~and that~~] the [~~full~~] amount of the tax due, and a statement as to
18 whether the tax due has been credited to the municipality's
19 account; or

20 (4) a statement authorizing a person employed by or
21 designated by the municipality to perform the duties assigned to
22 the comptroller under Sections [111.004](#) and [151.023](#).

23 (e) If a municipality disagrees with a determination made by
24 the comptroller under Subsection (c), the municipality may petition
25 the comptroller for a redetermination under Section [111.009](#). For
26 purposes of that section and any related provisions in Chapter 111,
27 a municipality is a party having a direct interest in the

1 comptroller's determination.

2 (f) The comptroller may set and collect from the
3 municipality or other local governmental entity reasonable fees to
4 cover the expense of compiling and providing information or
5 providing access to the administrative appeals process authorized
6 by this section.

7 (g) A municipality providing a report to the comptroller
8 under Subsection (c) preserves the right to receive from the
9 comptroller any tax due to the municipality and collected by the
10 comptroller from the person that is the subject of the report for
11 the four years preceding the date the comptroller receives the
12 report from the municipality and for each subsequent reporting
13 period until the comptroller has fulfilled the comptroller's duties
14 under that subsection.

15 SECTION 2. This Act takes effect September 1, 2015.