

By: Bettencourt

S.B. No. 1808

A BILL TO BE ENTITLED

AN ACT

relating to the confidentiality and use of information related to a taxpayer subject to audit by the comptroller.

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

SECTION 1. Section 111.006, Tax Code, is amended by amending Subsection (a) and adding Subsection (j) to read as follows:

(a) The following matter is confidential and may not be used publicly, opened to public inspection, or disclosed except as permitted by this section:

(1) a federal tax return or federal tax return information required to have been submitted to the comptroller with a state tax return or report; ~~and~~

(2) all information secured, derived, or obtained by the comptroller or the attorney general during the course of an examination of the taxpayer's books, records, papers, officers, or employees, including an examination of the business affairs, operations, source of income, profits, losses, or expenditures of the taxpayer; and

(3) information that identifies a taxpayer the comptroller is auditing or intends to audit, including the name, address, telephone number, electronic mail address, taxpayer identification number, or employer identification number of the taxpayer or an owner, director, officer, or employee of the

1 taxpayer.

2 (j) Information made confidential by Subsection (a)(3) may
3 be disclosed to the taxpayer or to a person designated by the
4 taxpayer.

5 SECTION 2. Section 111.0075(b), Tax Code, is amended to
6 read as follows:

7 (b) A person who obtains information described by
8 Subsection (a) and who is not a taxpayer to whom the information
9 relates may not [~~, before the sixth day after the date the~~
10 ~~comptroller made the information available to the person,~~] use the
11 information for the direct solicitation of business or employment
12 for pecuniary gain.

13 SECTION 3. Section 111.0075(c), Tax Code, is repealed.

14 SECTION 4. Section 111.0075, Tax Code, as amended by this
15 Act, applies only to the use of information on or after the
16 effective date of this Act. The use of information before the
17 effective date of this Act is governed by the law in effect on the
18 date the information was used, and the former law is continued in
19 effect for that purpose.

20 SECTION 5. This Act takes effect September 1, 2015.