**BILL ANALYSIS**

S.B. 1086

By: Seliger

Government Transparency & Operation

Committee Report (Unamended)

**BACKGROUND AND PURPOSE**

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| Interested parties contend that the online posting of information identifying the taxable receipts of an individual business contained in or derived from a record, report, or other document required to be provided in relation to the hotel occupancy tax results in a burdensome amount of unsolicited vendor communications to such businesses. SB 1086 seeks to prohibit a state agency from posting such information on a public website, but provides such information is available through an open records request. |

**CRIMINAL JUSTICE IMPACT**

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| It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision. |

**RULEMAKING AUTHORITY**

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| 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**

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| SB 1086 amends the Tax Code to prohibit a state agency from posting on a public website information identifying the taxable receipts of an individual business that is contained in or derived from a record, report, or other document required to be provided in relation to the hotel occupancy tax. The bill classifies such identifying information as public information if it is collected or maintained by a state agency, requires a state agency to provide access to that information in the manner provided by state public information law, and excludes that information from certain required disclosure exceptions. |

**EFFECTIVE DATE**

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| On passage, or, if the bill does not receive the necessary vote, September 1, 2017. |