

By: Springer

H.B. No. 1370

Substitute the following for H.B. No. 1370:

By: Raymond

C.S.H.B. No. 1370

A BILL TO BE ENTITLED

AN ACT

relating to sales and use tax information provided to certain local governmental entities.

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

SECTION 1. Sections 321.3022(a-1) and (a-2), Tax Code, are amended to read as follows:

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

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

(2) information relating to tax payments remitted to the comptroller by each person doing business in the municipality or other local governmental entity by individual outlet as reported to the comptroller on a sales and use tax return; and

(3) any other information as provided by this section.

(a-2) The comptroller on request shall provide to a municipality or other local governmental entity that has adopted a tax under this chapter and that does not impose an ad valorem tax,

1 or a municipality or other local governmental entity with a
2 population less than 150,000 that has adopted a tax under this
3 chapter, information relating to the amount of tax paid to the
4 municipality or other local governmental entity under this chapter
5 during the preceding or current calendar year by each person doing
6 business in the municipality or other local governmental entity who
7 annually remits to the comptroller state and local sales tax
8 payments of more than \$100 [~~\$500~~].

9 SECTION 2. Section 322.2022(a), Tax Code, is amended to
10 read as follows:

11 (a) Except as otherwise provided by this section, the
12 comptroller on request shall provide to a taxing entity:

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

18 (2) information relating to tax payments remitted to
19 the comptroller by each person doing business in the area included
20 in the entity by individual outlet as reported to the comptroller on
21 a sales and use tax return; and

22 (3) any other information as provided by this section.

23 SECTION 3. Section 323.3022(b), Tax Code, is amended to
24 read as follows:

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

1 (1) information relating to the amount of tax paid to
2 the county or other local governmental entity under this chapter
3 during the preceding or current calendar year by each person doing
4 business in the county or other local governmental entity who
5 annually remits to the comptroller state and local sales tax
6 payments of more than \$5,000; ~~and~~

7 (2) information relating to tax payments remitted to
8 the comptroller by each person doing business in the county or other
9 local governmental entity by individual outlet as reported to the
10 comptroller on a sales and use tax return; and

11 (3) any other information as provided by this section.

12 SECTION 4. The following provisions of the Tax Code are
13 repealed:

14 (1) Sections 321.3022(c) and (d);

15 (2) Sections 322.2022(c) and (d); and

16 (3) Sections 323.3022(d) and (e).

17 SECTION 5. The changes in law made by this Act apply only to
18 a request for information made on or after the effective date of
19 this Act.

20 SECTION 6. This Act takes effect September 1, 2017.