

By: Elkins

H.B. No. 1924

A BILL TO BE ENTITLED

AN ACT

relating to the availability of certain hotel occupancy tax information.

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

SECTION 1. Subchapter D, Chapter 156, Tax Code, is amended by adding Section 156.155 to read as follows:

Sec. 156.155. AVAILABILITY OF CERTAIN TAXPAYER INFORMATION. (a) A state agency may not post on a public Internet website information that identifies the taxable receipts of an individual business that is contained in or derived from a record, report, or other document required to be provided under this chapter.

(b) Information described by Subsection (a) that is collected or maintained by a state agency is public information under Section 552.002, Government Code. A state agency shall provide access to the information in the manner provided by Chapter 552, Government Code, and the exceptions under Subchapter C of that chapter do not apply to the information.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2017.