86R5509 SRA-F

By:  Perry S.B. No. 687

A BILL TO BE ENTITLED

AN ACT

relating to the use of information obtained by a person from the comptroller that relates to a taxpayer subject to an audit by the comptroller.

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

SECTION 1.  Section 111.0075(b), Tax Code, is amended to read as follows:

(b)  A person who obtains information described by Subsection (a) and who is not a taxpayer to whom the information relates may not, before the 30th [~~sixth~~] day after the date the comptroller made the information available to the person, use the information for the direct solicitation of business or employment for pecuniary gain.

SECTION 2.  The change in law made by this Act applies only to the use of information obtained by a person on or after the effective date of this Act. The use of information obtained by a person before the effective date of this Act is governed by the law in effect on the date the information was obtained, and the former law is continued in effect for that purpose.

SECTION 3.  This Act takes effect September 1, 2019.