

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**May 7, 2019**

**TO:** Honorable Dustin Burrows, Chair, House Committee on Ways & Means

**FROM:** John McGeady, Assistant Director    Sarah Keyton, Assistant Director  
Legislative Budget Board

**IN RE:** **SB687** by Perry (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.), **As Engrossed**

**No significant fiscal implication to the State is anticipated.**

The bill would amend Section 111.0075 of the Tax Code, regarding the use of information relating to tax audits.

The bill would change the number of days a person who obtains public information relating to taxpayer audits is required to wait before using the information to solicit business or employment for pecuniary gain from six days to thirty days.

The increased required wait time could result in an increase of violations subject to a civil penalty. The number of increased violations and the penalties assessed as a result of the bill are unknown; therefore, the fiscal impact cannot be determined.

The bill would take effect September 1, 2019.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** WP, KK, SD