

House Bill 2857
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. The heading to Section 111.0075, Tax Code, is amended to read as follows:

Sec. 111.0075. PROVISION ~~[USE]~~ OF INFORMATION RELATING TO TAX AUDITS.

SECTION 2. Sections 111.0075(a) and (b), Tax Code, are amended to read as follows:

(a) This section applies to information that:

(1) relates to a taxpayer that the comptroller is auditing or intends to audit;

(2) is considered public information under Chapter 552, Government Code; and

(3) is requested from ~~[made available by]~~ the comptroller by ~~[to]~~ a person ~~[who requested that information]~~ under Chapter 552, Government Code.

(b) Notwithstanding Section 552.221(a), Government Code, the comptroller may not provide [A person who obtains] information described by Subsection (a) of this section to a person other than the [and who is not a] taxpayer to whom the information relates earlier than the 20th day after the date the comptroller mails the notice of intent to audit to the taxpayer [may not, before the 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 3. Sections 111.0075(c), (d), (e), and (f), Tax Code, are repealed.

SENATE VERSION (CS)

SECTION 1. Same as House version.

SECTION 2. Sections 111.0075(a) and (b), Tax Code, are amended to read as follows:

(a) This section applies to information that:

(1) relates to a taxpayer that the comptroller is auditing or intends to audit;

(2) is considered public information under Chapter 552, Government Code; and

(3) is requested from ~~[made available by]~~ the comptroller by ~~[to]~~ a person ~~[who requested that information]~~ under Chapter 552, Government Code.

(b) Notwithstanding Section 552.221(a), Government Code, the comptroller may not provide [A person who obtains] information described by Subsection (a) of this section to a person other than the [and who is not a] taxpayer to whom the information relates earlier than the 14th day after the date the comptroller mails the notice of intent to audit to the taxpayer [may not, before the 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 3. Same as House version.

CONFERENCE

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SECTION 4. The repeal by this Act of Section 111.0075(d), Tax Code, does not affect the imposition of a penalty under that section for conduct occurring before the effective date of this Act. For purposes of this section, conduct occurs before the effective date of this Act if any element of the conduct subject to the imposition of the penalty occurs before that date. Conduct occurring before the effective date of this Act is governed by the law in effect when the conduct occurred, and the former law is continued in effect for that purpose.

SECTION 5. The change in law made by this Act applies only to information requested by a person under Chapter 552, Government Code, on or after the effective date of this Act. Information requested before the effective date of this Act is governed by the law in effect on the date the information was requested, and the former law is continued in effect for that purpose.

SECTION 6. This Act takes effect September 1, 2021.

SENATE VERSION (CS)

SECTION 4. Same as House version.

SECTION 5. Same as House version.

SECTION 6. Same as House version.

CONFERENCE