By:  Perry, et al. S.B. No. 506

A BILL TO BE ENTITLED

AN ACT

relating to information required to be reported biennially to the legislature by state agencies that administer state taxes or fees.

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

SECTION 1.  Subtitle C, Title 10, Government Code, is amended by adding Chapter 2117 to read as follows:

CHAPTER 2117. BIENNIAL REPORT ON ADMINISTRATION OF STATE TAXES AND FEES

Sec. 2117.001.  DEFINITION. In this chapter, "state agency" means any department, commission, board, office, or other agency in the executive branch of state government created by the constitution or a statute of this state that administers a state tax or fee. The term does not include a university system or an institution of higher education as defined by Section 61.003, Education Code.

Sec. 2117.002.  REPORT REQUIRED. On December 1 of each even-numbered year, each state agency shall submit to the lieutenant governor, the speaker of the house of representatives, and each other member of the legislature a report on the administration of state taxes and fees by the agency during the two-year period preceding the date the report is due.

Sec. 2117.003.  CONTENT OF REPORT. A state agency must include in the report required under Section 2117.002 the following information applicable to the administration of state taxes and fees by the agency during the period covered by the report:

(1)  audit activities listed by each type of tax administered by the agency, including total assessments, emerging audit issues, and common audit errors;

(2)  a list of each fee the agency is first required to administer as a result of legislation enacted during the preceding regular session of the legislature and the statutory authority for that fee;

(3)  a list of each fee the agency is required to administer the amount of which was increased and the purpose for and amount of the increase;

(4)  a list of each rule relating to a tax or fee adopted or amended by the agency as a result of legislation, a determination by a court, or a change in policy by the agency, including the statutory authority under which the rule was adopted or amended and an explanation of the administrative purpose or necessity that required adoption or amendment of the rule;

(5)  any requests for guidance from members of the public relating to a tax or fee listed by type of guidance requested; and

(6)  a list of matters contested by members of the public relating to a tax or fee organized by matter contested.

Sec. 2117.004.  ADDITIONAL ANALYSIS REQUIRED. In addition to the information required under Section 2117.003, a state agency must include in the report required under Section 2117.002 a detailed analysis of:

(1)  issues identified by the agency as materially affecting the agency's administration of state taxes and fees and as having a significant effect on members of the public;

(2)  the information required to be included in the report under Section 2117.003, including, if applicable, the emerging issues identified during audits described in the report that are the result of changes to traditional business practices and models or the advancement of technology; and

(3)  the financial implications to this state and members of the public of the information required to be included in the report under Section 2117.003.

Sec. 2117.005.  PROHIBITED INFORMATION. A report required under Section 2117.002 may not include personally identifying information or any information excepted from disclosure under Chapter 552.

SECTION 2.  This Act takes effect September 1, 2023.