

BILL ANALYSIS

Senate Research Center
80R1672 CBH-D

S.B. 190
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, Section 321.3022, Tax Code, requires the comptroller of public accounts to release sales tax data to a city with a population less than 275,000 regarding businesses that remit more than \$25,000 in local sales tax payments. As a result, the six cities in Texas with populations over 275,000 do not receive this information, and those cities do not have a way to reconcile problems associated with reporting errors without vendor-specific sales tax data.

As proposed, S.B. 190 removes this population bracket so that all cities can receive sales tax data. This information may help in resolving tax errors, and may be useful in assisting those cities with their economic development efforts and the preparation of their annual budgets

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 321.3022(a), Tax Code, by deleting existing provision permitting only municipalities with a population under 275,000 to request information from the comptroller of public accounts regarding the amount of monies paid for the previous or current year to a municipality through a municipal sales and use tax by that municipality's businesses who annually pay more than \$25,000 in state and local sales tax payments.

SECTION 2. Effective date: upon passage or September 1, 2007.