

## **BILL ANALYSIS**

Senate Research Center  
81R9281 GCB-F

S.B. 1300  
By: Watson  
Intergovernmental Relations  
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As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Current law does not allow the comptroller of public accounts (comptroller) to provide emergency services districts with sales and use tax data. This affects a district's ability to accurately plan, budget, and rely upon sales and use tax revenues for operations of the district.

As proposed, S.B. 1300 requires the comptroller to make quarterly reports to emergency services districts regarding sales and use tax data if the district requests the report, and establishes a procedure for addressing delinquent tax payments.

### **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 323.302, Tax Code, as follows:

Sec. 323.302. **COMPTROLLER'S REPORTING DUTIES.** (a) Requires the comptroller of public accounts (comptroller) to make quarterly reports to a county or emergency services district that has adopted the taxes authorized by this chapter, if the county or emergency services district requests the reports. Requires that the report include the name, address, and account number of each person in the county or district that has remitted to the comptroller a tax payment during the quarter covered by the report.

(b) Requires the comptroller, if a county or emergency services district requests an additional report, to make an additional quarterly report to the county or district, including the name, address, and account number, if any, of, and the amount of tax due from, each person doing business in the county or the territory of the district who has failed to pay the tax under this chapter to the county or district or under Chapter 151 (Limited Sales, Excise, and Use Tax).

(c) Requires the county or district, if a county or emergency services district determines that a person doing business in the county or district is not included in a comptroller's report, to report to the comptroller the name and address of the person. Makes conforming changes.

(d) Requires the comptroller to send by United States certified or registered mail to the county attorney or the attorney of the emergency services district a notice of each person who is delinquent in the payment to the county or district of the taxes authorized by this chapter and to send a copy of the notice to the attorney general.

(e) Defines "emergency services district."

SECTION 2. Effective date: upon passage or September 1, 2009.