

## **BILL ANALYSIS**

Senate Research Center  
81R21848 CBH-D

C.S.S.B. 636  
By: Seliger  
Economic Development  
4/8/2009  
Committee Report (Substituted)

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

Currently, only municipalities can request certain sales tax revenue information from the comptroller of public accounts (comptroller).

C.S.S.B. 636 amends Chapters 151 (Limited Sales, Excise, and Use Tax) and 323 (County Sales and Use Tax Act), Tax Code, to require the comptroller, upon request, to provide county sales tax information to an eligible county that has adopted a sales tax or a library district. This bill requires the comptroller to provide, on request, information relating to the amount of tax paid to the county during the preceding or current calendar year by each person doing business in the county who annually reports state and local sales tax payments of more than \$25,000.

### **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 151.027(c), Tax Code, to provide that this section does not prohibit the delivery of information to an eligible municipality in accordance with Section 321.3022 (Tax Information) or an eligible county or library district under Section 323.3022.

SECTION 2. Amends Subchapter D, Chapter 323, Tax Code, by adding Section 323.3022, as follows:

Sec. 323.3022. TAX INFORMATION. (a) Requires the comptroller of public accounts (comptroller) on request, except as otherwise provided by this section, to provide to a county that has adopted a tax under this chapter information relating to the amount of tax paid to the county under this chapter during the preceding or current calendar year by each person doing business in the county who annually remits to the comptroller state and local sales tax payments of more than \$25,000 and any other information as provided by this section.

(b) Requires the comptroller on request to provide to a county that has adopted a tax under this chapter information relating to the amount of tax paid to the county under this chapter during the preceding or current calendar year by each person doing business in an area, as defined by the county, that is part of a certain agreement, district, area, or zone.

(c) Requires the comptroller to provide the information under Subsection (b) as an aggregate total for all persons doing business in the defined area without disclosing individual tax payments.

(d) Requires the comptroller to refuse to provide the information to the county unless the comptroller receives permission from each of the persons allowing the comptroller to provide the information to the county as requested if the request for information under Subsection (b) involves not more than three persons doing business in the defined area who remit taxes under this chapter.

- (e) Requires that a separate request for information under this section be made in writing by the county judge each year.
- (f) Provides that information received by a county under this section is confidential, is not open to public inspection, and is authorized to be used only for the purpose of economic forecasting, for internal auditing of a tax paid to the county under this chapter, or for the purpose described by Subsection (g).
- (g) Authorizes information received by a county under Subsection (b) to be used by the county to assist in determining revenue sharing under a revenue sharing agreement or other similar agreement.
- (h) Authorizes the comptroller to set and collect from a county reasonable fees to cover the expense of compiling and providing information under this section.
- (i) Provides that the commissioners court of a county, notwithstanding Chapter 551 (Open Meetings), Government Code, is not required to confer with one of more employees or a third party in an open meeting to receive information or question the employees or third party regarding the information received by the county under this section.
- (j) Provides that a library district, in accordance with Sections 326.092 (Imposition, Computation, Administration, and Governance of Tax) and 336.252 (Imposition, Computation, Administration, and Governance of Sales Tax), Local Government Code, is entitled to obtain in relation to the district the same information a county is entitled to obtain under this section in relation to the county. Provides that in applying the procedures under this section to the district, the district's name is substituted for "the county," and "board of trustees" is substituted for "county judge" and "commissioners court."

SECTION 3. Effective date: September 1, 2009.