

## **BILL ANALYSIS**

Senate Research Center  
85R8078 BEF-F

S.B. 1086  
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Natural Resources & Economic Development  
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As Filed

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

S.B. 1086 states that the Office of the Comptroller of Public Accounts of the State of Texas does not have the authority to publish individual hotel sales tax receipts on its website. This information is currently available through an open records request and would continue to be under the provisions of this bill.

As proposed, S.B. 1086 amends current law relating to the availability of certain hotel occupancy tax information.

### **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 Subchapter D, Chapter 156, Tax Code, by adding Section 156.155, as follows:

Sec. 156.155. AVAILABILITY OF CERTAIN TAXPAYER INFORMATION. (a) Prohibits a state agency from posting on a public Internet website information that identifies the taxable receipts of an individual business that is contained in or derived from a record, report, or other document required to be provided under this chapter (Hotel Occupancy Tax).

(b) Provides that information described by Subsection (a) that is collected or maintained by a state agency is public information under Section 552.002 (Definition of Public Information; Media Containing Public Information), Government Code. Requires a state agency to provide access to the information in the manner provided by Chapter 552 (Public Information), Government Code, and provides that the exceptions under Subchapter C (Information Excepted from Required Disclosures) of that chapter do not apply to the information.

SECTION 2. Effective date: upon passage or September 1, 2017.