

## **BILL ANALYSIS**

Senate Research Center

S.B. 613  
By: Carona  
State Affairs  
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As Filed

### **DIGEST**

Currently, Texas law requires the comptroller to hold significant amounts of financial records from both private and public entities. Accordingly, the application of the Texas Open Records Act can be difficult to determine when the comptroller receives public information requests. Often, the comptroller must seek a ruling from the Attorney General's Office to determine if a request falls within one of the exceptions granted by the Open Records Act. S.B. 613 would provide the comptroller a defense from prosecution for relying upon a determination from a state agency or the Attorney General's Office before releasing certain information. In addition, the bill would make certain tax and audit records public information.

### **PURPOSE**

As proposed, S.B. 613 regulates the disclosure of certain records maintained or obtained by the comptroller of public accounts of the State of Texas.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 2101.037, Government Code, by adding Subsection (c), to provide that is an affirmative defense to prosecution under Section 552.352(a) or 552.3539(a) that the comptroller, the project director, another officer or employee of the comptroller, or an independent contractor of the comptroller acted in reliance upon a determination made by a state agency or a written interpretation of Chapter 552.

SECTION 2. Amends Section 111.006, Tax Code, by amending Subsection (a) and adding Subsections (f) and (g), to prohibit certain confidential matter from being used publicly, opened to public inspection, or disclosed except as permitted by this section, rather than under subsection (b), (d), or (e). Provides that Subsection (a)(2) does not apply to information obtained by the comptroller or the attorney general during an examination of a governmental body, as that term is defined in Section 552.003, Government Code. Authorizes information made confidential by Subsection (a)(2) that relates to a taxpayer's responsibilities under Chapter 153 to be examined by an official of another state or of the United States if certain conditions exist.

SECTION 3. Amends Section 151.027(c), Tax Code, to provide that this section does not prohibit the release of information in or derived from a record, report, or other instrument required to be furnished under this chapter by a governmental body, as that term is defined in Section 552.003, Government Code.

SECTION 4. Effective date: September 1, 1999.

SECTION 5. Emergency clause.