

BILL ANALYSIS

Senate Research Center
76R3391 CBH-D

S.B. 843
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Intergovernmental Relations
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As Filed

DIGEST

Currently, under Texas law, municipalities with a population under 50,000 may receive sales tax information from the comptroller of public accounts regarding businesses that remit more than \$100,000 in local sales tax payments. This bill broadens which municipalities have the authority to receive this sales tax information from the comptroller of public accounts, to include those municipalities with a population of under 100,000.

PURPOSE

As proposed, S.B. 843 broadens which municipalities have authority to receive sales tax information from the comptroller of public accounts.

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 321.3022(a), Tax Code, to require the comptroller of public accounts (comptroller), on request, to provide to a municipality that has adopted a tax under this chapter and that has a population of not more than 100,000, rather than less than 50,000, information relating to the amount of tax paid to the municipality under this chapter during the preceding or current calendar year by each person doing business in the municipality who annually remits to the comptroller state and local sales tax payments of more than \$100,000.

SECTION 2. Emergency clause.
Effective date: upon passage.