

BILL ANALYSIS

C.S.H.B. 1169
By: Flynn
Government Transparency & Operation
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Interested parties have expressed concerns about issues recently raised as a result of open-records rulings by the attorney general regarding certain Tax Code provisions relating to the confidential nature of certain information in the possession of appraisal districts. The parties say that past attorney general rulings had taken the position in open records rulings that this information was confidential only if the information was furnished by a property owner in connection with the appraisal of the owner's property and was obtained by an appraisal district under a promise of confidentiality by the appraisal district. The parties assert that this means that, unless there was a promise of confidentiality by the appraisal district, the information was generally considered to be public information. However, the parties report that the attorney general now interprets that Tax Code provision to mean that all information provided by an owner in connection with the appraisal of the owner's property is confidential, regardless of whether confidentiality was promised. C.S.H.B. 1169 seeks to clarify this issue in order to make more information in the possession of an appraisal district publicly available.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 1169 amends the Tax Code to remove real and personal property reports, attachments to those reports, attachments to rendition statements, and other information provided by a property owner to an appraisal office in connection with a property appraisal from information that is considered confidential. The bill includes the information contained in rendition statements among the information that is confidential and retains the confidentiality of the rendition statements themselves and certain other specified information. The bill clarifies that other information that a property owner provides to the appraisal office in connection with a property appraisal after a promise it will be held confidential is confidential. The bill removes a prohibition against the disclosure of information in real and personal property reports and the information those reports contain about specific real or personal property or a specific real or personal property owner to anyone other than an employee of the appraisal office who appraises property. The bill instead prohibits disclosure of any information considered confidential under statutory provisions relating to confidential information with respect to renditions and other reports to anyone other than an appraisal office employee who appraises property.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2015.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 1169 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED

SECTION 1. Section 22.27, Tax Code, is amended by amending Subsection (a) to read as follows:

(a) Rendition statements ~~[, real and personal property reports, attachments to those statements and reports],~~ and ~~[other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including]~~ income and expense information related to a property filed with an appraisal office are confidential and not open to public inspection. Other information the owner of property provides to the appraisal office in connection with the appraisal of the property, and information voluntarily disclosed to [an appraisal office or] the comptroller about real or personal property sales prices after a promise it will be held confidential, are confidential and not open to public inspection.

The rendition statements and income and expense information [reports and the information they contain] about specific real or personal property or a specific real or personal property owner, and information voluntarily disclosed to an appraisal office [about real or personal property sales prices] after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

No equivalent provision.

HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Section 22.27(a), Tax Code, is amended to read as follows:

(a) Rendition statements and the information contained in those statements and ~~[, real and personal property reports, attachments to those statements and reports, and other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including]~~ income and expense information related to a property filed with an appraisal office is confidential. Other information the owner of property provides to the appraisal office in connection with the appraisal of property after a promise it will be held confidential and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential is ~~[, are]~~ confidential ~~[and not open to public inspection].~~ Information that is confidential under this subsection

[The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential] may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) [of this section].

SECTION 2. The change in law made by this Act applies only to an offense committed on or after the effective date of this Act. An offense committed before the

effective date of this Act is governed by the law in effect on the date the offense was committed, and the former law is continued in effect for that purpose. For purposes of this section, an offense was committed before the effective date of this Act if any element of the offense was committed before that date.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2015.

SECTION 3. Same as introduced version.