

BILL ANALYSIS

S.B. 687
By: Perry
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Concerns have been raised regarding the use of certain information relating to tax audits for the direct solicitation of business or employment for financial gain. It has been suggested that the period after which someone who is not a taxpayer to whom the auditing information relates may use the information for such a purpose does not provide sufficient time for the applicable taxpayer to be aware of the audit. S.B. 687 seeks to address this issue by extending the period following the availability of the information after which the information may be used for the direct solicitation of business or employment for pecuniary gain.

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

S.B. 687 amends the Tax Code to change the date on or after which a person who obtains certain information relating to a tax audit and who is not a taxpayer to whom the information relates may use the information for the direct solicitation of business or employment for pecuniary gain from the sixth day after the date the comptroller of public accounts made the information available to the 30th day after that date.

EFFECTIVE DATE

September 1, 2019.