

BILL ANALYSIS

Senate Research Center
82R11596 CJC-D

H.B. 654
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Under current law, certain sales tax data and other revenues that are organized by city, county, or metropolitan statistical area can be viewed on the website of the comptroller of public accounts (comptroller). However, other revenues remitted to the comptroller by municipalities and counties can only be viewed by the public according to the total amount collected by the state, instead of the amount remitted by each municipality and county. H.B. 654 seeks to address this issue by requiring the comptroller to produce a report before each regular session of the legislature that contains the amount of revenue remitted to the comptroller by each county and municipality for each tax collected by the comptroller that is available through tax returns and provide public access to this information on the website maintained by the comptroller.

H.B. 654 amends current law relating to a report regarding the municipality or county of origin of certain tax revenue collected by the comptroller.

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 B, Chapter 403, Government Code, by adding Section 403.0142, as follows:

Sec. 403.0142. REPORT ON ORIGIN OF TAX REVENUE. (a) Requires the comptroller of public accounts (comptroller), before each regular session of the legislature, to report to the legislature and the governor on the amount of revenue remitted to the comptroller in each municipality and county for each tax collected by the comptroller if that information is available from tax returns. Authorizes the report to be included in any other report made by the comptroller.

(b) Requires the comptroller to report the information under Subsection (a) as an aggregate total for each tax without disclosing individual tax payments or taxpayers.

(c) Requires the comptroller to publish the report required under Subsection (a) on the comptroller's Internet website not later than the 20th day after the date the report is provided to the legislature and the governor.

SECTION 2. Effective date: September 1, 2011.