

## **BILL ANALYSIS**

Senate Research Center  
84R8577 LEH-F

H.B. 1169  
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Business & Commerce  
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Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

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. H.B. 1169 seeks to clarify this issue in order to make more information in the possession of an appraisal district publicly available.

H.B. 1169 amends current law relating to the confidentiality of certain information in the possession of an appraisal district; amending provisions subject to a criminal penalty.

### **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 Section 22.27(a), Tax Code, as follows:

(a) Provides that rendition statements and the information contained in those statements and income and expense information related to a property filed with an appraisal office is confidential. Provides that 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 confidential. Prohibits information that is confidential under this subsection from being disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b). Makes nonsubstantive changes.

Deletes existing text providing that 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 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 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.

Deletes existing text providing that 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 price 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. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2015.