



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

December 18, 1995

Ms. Sandra C. Joseph
Open Records Counsel/Disclosure Officer
Office of the Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, Texas 78774

OR95-1440

Dear Ms. Joseph:

You ask whether certain information is subject to *required* public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 36934.

The Comptroller of Public Account (the "Comptroller") received a request for the amount seized from the requestor's checking account. As responsive to this request, you submitted a copy of a check made out to the Comptroller. You assert that this check is excepted from required public disclosure based on section 552.101 of the Government Code and section 111.006(a)(2) of the Tax Code.

Section 552.101 excepts from required public disclosure information that is made confidential by law, including information made confidential by statute. The Seventy-fourth Legislature twice amended section 111.006 of the Tax Code. *See* Act of May 12, 1995, 74th Leg., R.S., ch. 175, 1995 Tex. Sess. Law Serv. 1888 (Vernon); Act of May 19, 1995, 74th Leg., R.S., ch. 351, § 4, 1995 Tex. Sess. Law Serv. 2881, 2882 (Vernon). Section 111.006(a)(2) of the Tax Code provides as follows:

(a) Except as provided by Subsection (d), the following matter is confidential and may not be used publicly, opened to public inspection, or disclosed except as permitted under Subsection (b)¹ of this section:

¹Subsections (b) and (d) are not relevant to the disposition of this open records request.

(2) all information secured, derived, or obtained by the comptroller or the attorney general during the course of an examination of the taxpayer's books, records, papers, officers, or employees, including an examination of the business affairs, operations, source of income profits, losses, or expenditures of the taxpayer.

See id. (footnote added). This provision makes confidential information obtained or derived from taxpayers. *See A & T Consultants v. Sharp*, 904 S.W.2d 668 (Tex. 1995). The check at issue contains information derived from taxpayers. Accordingly, the Comptroller must withhold it from required public disclosure pursuant to section 552.101 of the Government Code.

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous determination under section 552.301 regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Kay Guajardo
Assistant Attorney General
Open Records Division

KHG/ch

Ref.: ID# 36934

Enclosures: Submitted document

cc: Ms. Kayla Castillo
5900 N.E. CR 1045
Rice, Texas 75155
(w/o enclosures)