



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

April 29, 1996

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

OR96-0619

Dear Ms. Joseph:

You have asked whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 34300.

The Comptroller of Public Accounts (the "comptroller") received a request for information concerning taxpayers audited for sales and use taxes or franchise taxes. The requestor specifically sought (1) audit competition dates, (2) audit generation dates, (3) transaction codes, (4) assignment codes, (5) codes showing audit groups, and (6) audit types. You cite to *A & T Consultants v. Sharp*, 904 S.W.2d 668 (Tex. 1995) in asserting that some of the information at issue is excepted from disclosure.

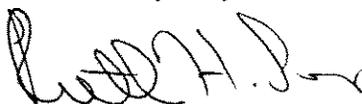
You state that you released audit completion dates and audit generation dates of completed and in-progress audits, as these were found to be public in *A & T. Id.* at 678. You also indicate that you released as responsive to the request for "audit types" information showing which of the audited taxpayers were audited for sales taxes and which for franchise taxes. However, you assert that the generation dates of audits that have not yet started and codes showing audit groups are excepted from disclosure pursuant to section 552.108, as provided in *A & T. Id.* at 678-680. We agree that this information may be withheld from disclosure.

You also assert that the transaction codes and the audit assignment codes are simply computer programs used to manipulate information and as such do not constitute public information subject to chapter 552 of the Government Code. You state that the transaction codes are "a method we use to manage the tax information we have in our possession" and are used solely to manipulate this information. In Open Records Decision No. 581 (1990), this office determined that where a computer program has no significance

other than its use as a tool to maintain, protect, or manipulate public information, it is not the type of information that is subject to chapter 552. As to the audit assignment codes, the *A & T* court stated that the comptroller's audit assignment codes "mean nothing in themselves" and because of their use in simply manipulating data are not the type of information subject to disclosure under chapter 552.¹ 904 S.W.2d 668, 680. Thus, the transaction codes and the audit assignment codes need not be released.

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 regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Ruth H. Soucy
Assistant Attorney General
Open Records Division

RHS/ch

Ref.: ID# 34300

Enclosures: Submitted documents

cc: Mr. Randy Casey
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Houston, Texas 77034
(w/o enclosures)

¹We note that the court also determined that the meanings associated with the assignment codes are protected from disclosure under section 552.108. See *A & T Consultants v. Sharp*, 904 S.W.2d 668, 680 (Tex. 1995).