



Office of the Attorney General
State of Texas

June 16, 1997

DAN MORALES
ATTORNEY GENERAL

Mr. John Steiner
Division Chief
City of Austin
Legal Department
P.O. Box 1546
Austin, Texas 78767-1546

OR97-1391

Dear Mr. Steiner:

You ask whether certain information is subject to required public disclosure under the Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 107391.

The City of Austin (the "city") received a request to review the Small and Minority Business Resources files for Cherokee Construction Company. You inform us that portions of the requested information have been released to the requestor. You submit to this office income tax return information of the Cherokee Construction Company and ask whether these documents are exempted from required public disclosure based on sections 552.101 and 552.110 of the Government Code.

Section 552.101 of the Government Code exempts from required public disclosure information that is deemed confidential by law, including information made confidential by statute. Section 6103(a) of title 26 of the United States Code makes tax return information confidential. *See* Open Records Decision No. 600 (1992) at 8. Accordingly, we conclude that the city must withhold the submitted documents from public disclosure based on section 552.101 of the Government Code as information made confidential by statutory law.

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,

A handwritten signature in cursive script, appearing to read "Kay Guajardo".

Kay Guajardo
Assistant Attorney General
Open Records Division

KHG/rho

Ref: ID# 107391

Enclosures: Submitted documents

cc: Mr. Arturo Guerra
Guerra Construction Company, Inc.
P.O. Box 2137
Austin, Texas 78744
(w/o enclosures)