



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

June 4, 2010

Mr. James G. Nolan  
Assistant General Counsel  
Open Records Section  
Texas Comptroller of Public Accounts  
P.O. Box 13528  
Austin, Texas 78711-3528

OR2010-08132

Dear Mr. Nolan:

You ask whether certain information is subject to required public disclosure under the Public Information Act (the "Act"), chapter 552 of the Government Code. Your request was assigned ID# 381612 (Comptroller ID Nos. 6238164800 and 6238710859).

The Texas Comptroller of Public Accounts (the "comptroller") received two requests from the same requestor for "House Bill 11 Data" used by the state auditor in recent sales tax audits of two named entities. You claim the submitted sales information is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim and reviewed the submitted information.

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. This section encompasses information made confidential by other statutes, including sections 151.433, 154.212, and 155.105 of the Tax Code, which were added by the Eightieth Legislature. See Tax Code §§ 151.433, 154.212, 155.105. Section 151.433 provides in part:

...

(b) The comptroller may, when considered necessary by the comptroller for the administration of a tax under this chapter, require each wholesaler or

distributor of beer, wine, or malt liquor to file with the comptroller a report each month of sales to retailers in this state.

(c) The wholesaler or distributor shall file the report on or before the 25th day of each month. The report must contain the following information for the preceding calendar month's sales in relation to each retailer:

- (1) the name of the retailer and the address of the retailer's outlet location to which the wholesaler or distributor delivered beer, wine, or malt liquor, including the city and zip code;
- (2) the taxpayer number assigned by the comptroller to the retailer, if the wholesaler or distributor is in possession of the number;
- (3) the permit or license number assigned to the retailer by the Texas Alcoholic Beverage Commission; and
- (4) the monthly net sales made to the retailer by outlet by the wholesaler or distributor, including the quantity and units of beer, wine, and malt liquor sold to the retailer.

Tax Code § 151.433(b),(c); *see also id.* § 151.433(a) (defining "distributor," "retailer," and "wholesaler"). Sections 154.212(a) and 155.105(a) similarly authorize the comptroller to require reports containing essentially the same information pertaining to wholesalers and distributors of cigarettes, cigars, and tobacco products. *See id.* §§ 154.212(a), (b); 155.105(a),(b). With regards to the reports required to be filed by wholesalers and distributors of beer, wine, and malt liquor, section 151.433(e) provides:

Except as provided by Section 111.006 of the Tax Code, information contained in a report required to be filed under this section is confidential and not subject to disclosure under Chapter 552, Government Code.

*See id.* § 151.433(e). Sections 154.212(d) and 155.105(d) contain the identical confidentiality provision for reports required to be filed by distributors and wholesalers of cigarettes, cigars, and tobacco products. *See id.* §§ 154.212(d), 155.105(d); *see also id.* § 111.006 (providing limited exceptions to confidentiality for certain information obtained by the comptroller).

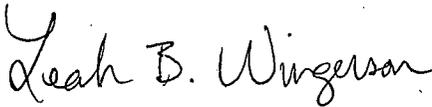
We note you have submitted to this office reports reflecting sales made by various distributors to the two named entities, which are retailers, for beer, wine, malt liquor, cigarettes and other tobacco products. You represent the submitted information is contained in reports required to be filed with the comptroller in accordance with sections 151.433, 154.212, and 155.105 of the Tax Code. You state the information does not

fall within an exception to disclosure under section 111.006. Furthermore, we note sections 151.433, 154.212, and 155.105 do not contain access provisions for retailer taxpayers or their authorized representatives. Therefore, based on your representations and our review, we find the information in the submitted reports pertaining to sales of beer, wine, and malt liquor is confidential under section 151.433(e) of the Tax Code; the information in the submitted reports pertaining to sales of cigarettes is confidential under section 154.212(d) of the Tax Code; and the information in the submitted reports pertaining to sales of cigars and tobacco products is confidential under section 155.105(d) of the Tax Code. As such, the submitted information must be withheld in its entirety under section 552.101 of the Government Code in conjunction with sections 151.433(e), 154.212(d) and 155.105(d) of the Tax Code.

You also ask this office to issue a previous determination regarding the type of information at issue in the instant case. *See* Gov't Code § 552.301(a) (allowing governmental body to withhold information subject to previous determination); Open Records Decision No. 673 (2001). We decline to issue such a previous determination at this time. Accordingly, this letter ruling is limited to the particular records at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other records or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at [http://www.oag.state.tx.us/open/index\\_orl.php](http://www.oag.state.tx.us/open/index_orl.php), or call the Office of the Attorney General's Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Act must be directed to the Cost Rules Administrator of the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,



Leah B. Wingerson  
Assistant Attorney General  
Open Records Division

LBW/dls

Ref: ID# 381612

Enc. Submitted documents

c: Requestor  
(w/o enclosures)