



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

December 9, 2010

Ms. Ruth H. Soucy
Deputy General Counsel for Open Records
Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, Texas 78711-3528

OR2010-18486

Dear Ms. Soucy:

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# 402414 (Comptroller ID# 6640597783).

The Texas Comptroller of Public Accounts (the "comptroller") received a request for the requestor's client's "HB11 Data" from January 2008 to July 2010. You claim that the submitted 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.

We note the submitted information is required to be filed with the comptroller in accordance with sections 151.433, 154.212, and 155.105 of the Tax Code and is confidential under sections 151.433(e), 154.212(d), and 155.105(d) of the Tax Code. In Open Records Letter No. 2010-16295 (2010), we issued a previous determination that authorizes the comptroller to withhold under section 552.101 of the Government Code information that is required to be filed with the comptroller in accordance with sections 151.433, 154.212, and 155.105 of the Tax Code and is confidential under sections 151.433(e), 154.212(d), and 155.105(d) of the Tax Code, unless an exception under section 111.006 of the Tax Code applies, without the necessity of again requesting an attorney general decision with regard to the applicability of this exception. *See* Gov't Code § 552.301(a); Open Records Decision No. 673 at 7-8 (2001) (delineating elements of second type of previous determination under section 552.301(a)); *See* Tax Code §§ 151.433, 154.212, 155.105; *see also id.* § 111.006. You state the submitted information does not fall within an exception under section 111.006

of the Tax Code. Therefore, pursuant to Open Records Letter No. 2010-16295, the comptroller must withhold the submitted information 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. *See* ORD No. 673.

This letter ruling is limited to the particular information 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 information 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, 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,



Nneka Kanu
Assistant Attorney General
Open Records Division

NK/em

Ref: ID# 402414

Enc: Submitted documents

cc: Requestor
(w/o enclosures)