



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

December 20, 2010

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

OR2010-19146

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# 403525 (Comptroller ID# 6675210827).

The Texas Comptroller of Public Accounts (the "comptroller") received a request for "HB11 vendor data" relating to a named taxpayer from January 1, 2008 to the date of the request. 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 representative sample of information.¹

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

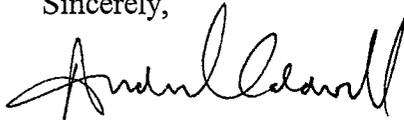
¹We assume that the "representative sample" of records submitted to this office is truly representative of the requested records as a whole. See Open Records Decision Nos. 499 (1988), 497 (1988). This open records letter does not reach, and therefore does not authorize the withholding of, any other requested records to the extent that those records contain substantially different types of information than that submitted to this office.

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); *See* Tax Code §§ 151.433, 154.212, 155.105; Open Records Decision No. 673 at 7-8 (2001) (delineating elements of second type of previous determination under section 552.301(a)); *see also* Tax Code § 111.006. You represent 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,



Andrea L. Caldwell
Assistant Attorney General
Open Records Division

ALC/eeg

Ref: ID# 403525

Enc. Submitted documents

c: Requestor
(w/o enclosures)