ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

March 9, 2011

Ms. Jackie L. Williamson
City Attorney
City of Gonzales
508 St. Louis, Suite 205
P. O. Drawer P
Gonzales, Texas 78629

OR2011-03302

Dear Ms. Williamson:

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# 410890.

The City of Gonzales (the "city"), which you represent, received a request for the state sales tax reporting form that a named entity submitted with its grant application to the city. You claim that the requested information is excepted from disclosure under section 552.101 of the Government Code. We have considered the claimed exception and reviewed the submitted information. We have also considered comments received from the requestor. *See* Gov't Code § 552.304 (interested party may submit comments stating why information should or should not be released).

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." *Id.* § 552.101. Section 552.101 encompasses information made confidential by other statutes. You contend the requested information is confidential under section 552.101 in conjunction with section 151.027 of the Tax Code. Section 151.027(a) provides confidentiality for information collected under the Limited Sales, Excise, and Use Tax Act. Section 151.027(b) provides for the confidentiality of information obtained during the course of an examination of a taxpayer's books. Section 151.027 applies only to information furnished to and reviewed by the Texas Comptroller of Public Accounts ("the comptroller") during its

investigation of a taxpayer. Tax Code § 151.027; *see* Open Records Decision No. 520 (1989) (section 151.027 of the Tax Code applies only to records and information in the comptroller's custody and not to information in another governmental body's possession). Therefore, section 151.027 applies only to the comptroller, not the city. *See* Tax Code § 151.027; ORD 520. In this instance, the information at issue was provided to the city with a grant application. Thus, this information is not subject to section 151.027 of the Tax Code, and may not be withheld on that basis. As you raise no further exceptions for this information, it must be released to the requestor.

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,

Misty Haberer Barham
Assistant Attorney General
Open Records Division

MHB/eeg

Ref: ID # 410890

Enc. Submitted documents

c: Requestor
(w/o enclosures)