



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

February 6, 2014

Mr. James G. Nolan
Associate Deputy General Counsel
Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, Texas 78711-3528

OR2014-02349

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# 513939 (Comptroller ID# 9717881770).

The Texas Comptroller of Public Accounts (the "comptroller's office") received a request for information pertaining to all applicants for certification as a qualifying data center. You claim 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

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 protected by other statutes, including section 151.027 of the Tax Code, which provides, in relevant part:

- (a) Information in or derived from a record, report, or other instrument required to be furnished under this chapter is confidential and not open to

¹We assume 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 those records contain substantially different types of information than that submitted to this office.

public inspection, except for information set forth in a lien filed under this title or a permit issued under this chapter to a seller and except as provided by Subsection (c) of this section.

Tax Code § 151.027(a). You explain the submitted information consists of information extracted from an application for certification as a qualifying data center, filed by a taxpayer pursuant to section 151.359 of the Tax Code. *See id.* § 151.359(e) (describing qualified data center certification application). Thus, you state the submitted list consists of information in or derived from a report or other instrument required to be submitted by the taxpayers pursuant to chapter 151 of the Tax Code. Based on your representations and our review, we find the comptroller's office must withhold the submitted information under section 552.101 of the Government Code in conjunction with section 151.027(a) of the Tax Code.

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.texasattorneygeneral.gov/open/orl_ruling_info.shtml, 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 may be directed to the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,



Amy L.S. Shipp
Assistant Attorney General
Open Records Division

ALS/akg

Ref: ID# 513939

Enc. Submitted documents

c: Requestor
(w/o enclosures)