



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

May 7, 2014

Mr. Alan T. Ozuna
Counsel for the City of Copperas Cove
Denton, Navarro, Rocha, Bernal, Hyde & Zech, P.C.
701 East Harrison, Suite 100
Harlingen, Texas 78550

OR2014-07756

Dear Mr. Ozuna:

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# 522338.

The City of Pharr (the "city"), which you represent, received a request for all payment coupons/sales tax returns or other comptroller records of monthly sales tax produced by a named company, all city documents reporting the named company's revenue or sales, and all city created reports on local sales taxed produced by the named company for a specified period of time. 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 information.

Initially, we note some of the submitted information, which we have marked, is not responsive to the instant request because it does not pertain to the named company. This ruling does not address the public availability of any information that is not responsive to the request and the city is not required to release such information in response to this request.

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. Section 552.101 encompasses section 321.3022 of the Tax Code, which provides in part:

(a-1) Except as otherwise provided by this section, the [Texas Comptroller of Public Accounts (the "comptroller")] on request shall provide to a municipality or other local governmental entity that has adopted a tax under [chapter 321 of the Tax Code]:

(1) information relating to the amount of tax paid to the municipality or other local governmental entity under [chapter 321 of the Tax Code] during the preceding or current calendar year by each person doing business in the municipality or other local governmental entity who annually remits to the comptroller state and local sales tax payments of more than \$5,000; and

(2) any other information as provided by this section.

...

(f) Information received by a municipality or other local governmental entity under this section is confidential, is not open to public inspection, and may be used only for the purpose of economic forecasting, for internal auditing of a tax paid to the municipality or other local governmental entity under [chapter 321 of the Tax Code], or for the purpose described in Subsection (g).

(g) Information received by a municipality or other local governmental entity under Subsection (b) may be used by the municipality or other local governmental entity to assist in determining revenue sharing under a revenue sharing agreement or other similar agreement.

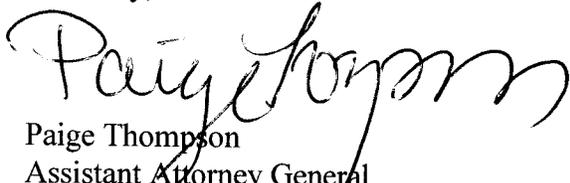
Tax Code § 321.3022(a-1), (f)-(g). You inform us the submitted responsive information constitutes sales tax information the city received from the comptroller pursuant to section 321.3022(a-1). We have no indication the submitted responsive information is being sought for economic forecasting, to conduct an internal audit, or on behalf of the city to determine revenue sharing under a revenue sharing agreement. Based on your representations and our review, we agree the submitted responsive information is confidential and must be withheld under section 552.101 in conjunction with section 321.3022(f) 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,



Paige Thompson
Assistant Attorney General
Open Records Division

PT/dls

Ref: ID# 522338

Enc. Submitted documents

c: Requestor
(w/o enclosures)