



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

December 10, 2014

Ms. Marcia Atilano  
Library Director  
Dripping Springs Community Library  
501 Sportsplex Drive  
Dripping Springs, Texas 78620

OR2014-22394

Dear Ms. Atilano:

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# 549828.

The Dripping Springs Community Library District (the "district") received a request for the most recent sales-tax revenue forecast provided to the district by its tax consultant. The district indicates it has released some of the requested information, but claims some of the submitted information is excepted from disclosure under section 552.101 of the Government Code. We have considered the claimed exception and reviewed the submitted information.

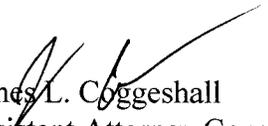
Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. This section encompasses section 151.027 of the Tax Code. Section 151.027(a) provides confidentiality for information collected under the Limited Sales, Excise, and Use Tax Act. Tax Code § 151.027(a). Section 151.027(b) provides for the confidentiality of information obtained during the course of an examination of a taxpayer's books. *Id.* § 151.027(b). However, 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. *Id.* § 151.027; *see* Open Records Decision No. 520 (1989) (section 151.027 applies only to information in comptroller's custody, not to information in another governmental body's possession). Thus, section 151.027 applies only to the comptroller, and not the district. *See* Tax Code § 151.027; ORD 520. Accordingly,

as the submitted information is not in the custody of the comptroller, we find it is not subject to section 151.027, and the district may not withhold it under section 552.101 on that basis. Therefore, the district must release the submitted information 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.texasattorneygeneral.gov/open/orl\\_ruling\\_info.shtml](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,



James L. Coggeshall  
Assistant Attorney General  
Open Records Division

JLC/cbz

Ref: ID# 549828

Enc. Submitted documents

c: Requestor  
(w/o enclosures)