



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

December 14, 1995

Ms. Ellen Rathgeber  
Staff Attorney  
Texas State Treasury  
P.O. Box 12608  
Austin, Texas 78711-2608

OR95-1419

Dear Ms. Rathgeber:

You have asked whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 34282.

The Texas State Treasurer (the "treasurer") received a request for the names and addresses of companies participating in the Texas Network for Electronic Transfers ("TexNet") program. You contend that the names and addresses of these companies are confidential pursuant to section 552.101. You argue that, since companies owing more than \$500,000 in taxes during the past fiscal year must use TexNet, providing the requested information could show the amount a taxpayer made in the previous year. You are concerned that this could implicate privacy interests or violate provisions of the Tax Code that provide for confidentiality of tax information.

You refer to Attorney General Opinion H-661 (1975) at 2, which stated that the Comptroller could not make public a list of "major taxpayers," because a confidentiality statute protected from disclosure information about taxpayer liability and income. You also cite to confidentiality statutes that you believe may be applicable. See Tax Code § 151.027; 171.206. We agree that if the only companies using TexNet were those owing more than \$500,000 in taxes, release of those names and addresses could provide information about tax liability. However, the information you have provided shows that both tax and non-tax payments, such as unclaimed property, may be made through TexNet. The TexNet brochure you submitted to this office also states that "any payor may voluntarily use TexNet to make payments to the State of Texas." Thus, while use of TexNet is mandatory for some taxpayers, all taxpayers may voluntarily choose to use TexNet.

Under these circumstances, merely providing the names and addresses of the companies who use TexNet does not show any financial information about these companies other than that payments of some sort, either tax or non-tax, are being made to the state through TexNet. See Open Records Decision No. 600 (1992) (information about essential features of transactions with state not excepted from disclosure). We note also that the requestor did not seek information concerning the types of payments made or the amounts of payments made. The names and addresses of businesses using TexNet are not protected from disclosure by a right of privacy, nor are the confidentiality statutes you refer to implicated by the release of this information.<sup>1</sup>

You must release the names and addresses requested, since this information is not confidential. We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous determination under section 552.301 regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Ruth H. Soucy  
Assistant Attorney General  
Open Records Division

RHS/rho

Ref.: ID# 34282

Enclosures: Submitted documents

cc: Mr. Randy Casey, CPA  
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7007 Gulf Freeway, Suite 131  
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(w/o enclosures)

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<sup>1</sup>You state that there may be other confidentiality statutes that are implicated. We are unaware of any confidentiality statutes that would bar the release of names and addresses of entities using the TexNet program.