



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

March 10, 1998

Ms. Sandra C. Joseph  
Open Records Counsel/Disclosure Officer  
Comptroller of Public Accounts  
111 East 17th Street, LBJ State Bldg.  
Austin, Texas 78774

OR98-0657

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 113972.

The Comptroller of Public Accounts (the "comptroller") has received a request for a particular company's sales and use tax returns for the past three years. You contend that the company's sales and use tax returns are exempted from disclosure by section 552.101 of the Government Code in conjunction with section 151.027 of the Tax Code.

Section 552.101 of the Government Code exempts from required public disclosure information that is confidential by law, including information made confidential by statute. Section 151.027(a) provides confidentiality for information collected under the Limited Sales, Excise, and Use Tax Act and reads as follows:

(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 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.

This provision prevents the disclosure of information and data "obtained" or "derived" from a taxpayer. You explain that the information at issue consists of the sales and use tax returns required to be submitted by the taxpayer pursuant to section 151.403 of the Tax Code. We therefore conclude that the requested tax returns are confidential pursuant to section 151.027(a) of the Tax Code and must not be released.

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 regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Yen-Ha Le  
Assistant Attorney General  
Open Records Division

YHL/RWP/rho

Ref.: ID# 113972

Enclosure: Submitted document

cc: Mr. Pat Thomas  
South East Kellar Company  
6018 Nunn  
Houston, Texas 77087  
(w/o enclosure)