



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

May 6, 2014

Ms. Erin A. Higginbotham  
Counsel for the City of Copperas Cove  
Denton Navarro Rocha Bernal Hyde & Zech, P.C.  
2500 West William Cannon Drive, Suite 609  
Austin, Texas 78745-5320

OR2014-07596

Dear Ms. Higginbotham:

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# 522239 (Reference No. W002096-022114).

The City of Copperas Cove (the "city"), which you represent, received a request for sales tax figures for businesses in a specified shopping center during a specified time period. 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 portions of the request require the city to answer questions. The Act does not require a governmental body to answer factual questions, perform legal research, or create new information in response to a request for information. *See* Open Records Decision Nos. 563 at 8 (1990), 555 at 1-2 (1990). However, the Act does require the governmental body to make a good faith effort to relate a request to information that the governmental body holds or to which it has access. *See* Open Records Decision Nos. 563 at 8. 561 at 8-9 (1990), 555 at 1-2, 534 at 2-3 (1989). In this instance, we assume the city has made a good faith effort to locate any information responsive to this request. Accordingly, we will address your arguments for 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. Section 552.101 encompasses information made confidential by other statutes, including 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. Section 151.027(b) provides for the confidentiality of information obtained during the course of an examination of a taxpayer's books. *See* Tax Code § 151.027. Section 151.027 applies only to information furnished to and reviewed by the comptroller's office during its investigation of a taxpayer. *Id.*; *see* Open Records Decision No. 520 (1989) (section 151.027 applies only to records and information in the custody of the comptroller's office and not to information in another governmental body's possession). Therefore, section 151.027 applies only to the comptroller's office, not the city. *See* Tax Code § 151.027; ORD 520. In this instance the submitted information is not in the custody of the comptroller's office. Thus, this information is not subject to section 151.027 of the Tax Code, and may not be withheld on that basis. As you raise no further exceptions to disclosure, the city must release the submitted information.

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,



Tim Neal  
Assistant Attorney General  
Open Records Division

TN/bhf

Ref: ID# 522239

Enc. Submitted documents

c: Requestor  
(w/o enclosures)