

CHAPTER 148

S.B. No. 515

An Act relating to relief from liability for civil damages for disclosing real and personal property sales prices to property tax authorities; amending Section 22.27, Tax Code, as amended.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 22.27, Tax Code, as amended, is amended to read as follows:

“Section 22.27. **CONFIDENTIAL INFORMATION.** (a) Rendition statements and real and personal property reports filed with an appraisal office and information voluntarily disclosed to an appraisal office or the State Property Tax Board about real or personal property sales prices after a promise it will be held confidential are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

“(b) Information made confidential by this section may be disclosed:

“(1) in a judicial or administrative proceeding pursuant to a lawful subpoena;

“(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information;

“(3) to the director of the State Property Tax Board and his employees authorized by him in writing to receive the information or to an assessor or a chief appraiser if requested in writing;

“(4) in a judicial or administrative proceeding relating to property taxation to which the person who filed the statement or report or the owner of the property that is a subject of the statement, report, or information is a party;

“(5) for statistical purposes if in a form that does not identify specific property or a specific property owner; or

“(6) if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain.

“(c) A person who legally has access to a statement or report or to other information made confidential by this section or who legally obtains the confidential information commits a Class B misdemeanor if he knowingly:

“(1) permits inspection of the statement or report by a person not authorized to inspect it by Subsection (b) of this section; or

“(2) discloses the confidential information to a person not authorized to receive the information by Subsection (b) of this section.

“(d) No person who directly or indirectly provides information to the State Property Tax Board or appraisal office about real or personal property sales prices, either as set forth in Subsection (a) of this section under a promise of confidentiality, or otherwise, shall be liable to any other person as the result of providing such information.”

SECTION 2. EFFECTIVE DATE. This Act takes effect September 1, 1985.

SECTION 3. EMERGENCY. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed the Senate on March 6, 1985, by a viva-voce vote; passed the House on May 9, 1985, by a non-record vote.

Approved: May 24, 1985

Effective: August 26, 1985