



KEN PAXTON
ATTORNEY GENERAL OF TEXAS

December 19, 2019

Ms. Deanne Lin
Assistant County Attorney
Harris County Attorney's Office
1019 Congress, 15th Floor
Houston, Texas 77002

OR2019-36026

Dear Ms. Lin:

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# 803690 (C.A. File No. 19PIA0739).

The Harris County Tax Collector (the "county") received a request for each inventory declaration and tax statement filed by a specified dealership 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.

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 information protected by other statutes, such as section 23.123 of the Tax Code, which provides in relevant part:

(a) In this section:

...

(4) "Declaration" has the meaning given it in Section 23.122 of this code.

...

(6) “Statement” has the meaning given it in Section 23.122 of this code.

(b) Except as provided by this section, a declaration or statement filed with a chief appraiser or collector as required by Section 23.121 or Section 23.122 of this code is confidential and not open to public inspection. A declaration or statement and the information contained in either may not be disclosed to anyone except an employee of the appraisal office who appraises the property or to an employee of the county tax assessor-collector involved in the maintenance of the owner’s escrow account.

(c) 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 declaration or statement or to that person’s representative authorized by the person in writing to receive the information;

(3) to the comptroller or an employee of the comptroller authorized by the comptroller to receive the information;

(4) to a collector or chief appraiser;

(5) to a district attorney, criminal district attorney or county attorney involved in the enforcement of a penalty imposed pursuant to Section 23.121 or Section 23.122;

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

(7) if and to the extent that the information is required for inclusion in a public document or record that the appraisal or collection office is required by law to prepare or maintain; or

(8) to the Texas Department of Motor Vehicles for use by that department in auditing compliance of its licensees with appropriate provisions of applicable law.

Tax Code § 23.123(a)(4), (a)(6), (b), (c). To reiterate, section 23.123(a) provides the terms “declaration” and “statement” have the meanings given to those terms in section 23.122 of the Tax Code. We note that section 23.122(a)(5) of the Tax Code states “[d]eclaration” has the meaning given it in Section 23.121.” *Id.* § 23.122(a)(5). Section 23.121(a)(6)

defines “declaration” as the Dealer’s Motor Vehicle Inventory Declaration form required by section 23.121. *Id.* § 23.121(a)(6), (f). Further, section 23.122(a)(9) of the Tax Code defines “statement” as the Dealer’s Motor Vehicle Inventory Tax Statement required by section 23.122. *Id.* § 23.122(a)(9), (e), (f). You indicate, and the information at issue reflects, the submitted information consists of a Dealer’s Motor Vehicle Inventory Tax Declaration and Statement as defined by sections 23.121 and 23.122 that were submitted to the county pursuant to sections 23.121 and 23.122. Accordingly, we find the submitted information is confidential pursuant to section 23.123(b) of the Tax Code and the county must withhold it under section 552.101 of the Government Code on that basis.

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 <https://www.texasattorneygeneral.gov/open-government/members-public/what-expect-after-ruling-issued> or call the OAG’s Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Public Information Act may be directed to the Cost Rules Administrator of the OAG, toll free, at (888) 672-6787.

Sincerely,

A handwritten signature in black ink, appearing to read "Pearlie Gault", with a long horizontal flourish extending to the right.

Pearlie Gault
Attorney
Open Records Division

PG/be

Ref: ID# 803690

Enc. Submitted documents

c: Requestor
(w/o enclosures)