

AN ACT

relating to the methods by which the comptroller may provide notice of a deficiency determination or jeopardy determination.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 111.008, Tax Code, is amended by amending Subsection (b) and adding Subsection (d) to read as follows:

(b) On making a determination under this section, the comptroller shall notify the person against whom a determination is made of the determination. The notice may be given by mail, by electronic means, or by personal service.

(d) A notice given by electronic means shall be addressed to the person's e-mail address as it appears in the comptroller's records. Service by electronic means is complete when the comptroller transmits the notice to the person's e-mail address.

SECTION 2. Section 111.022, Tax Code, is amended by amending Subsection (b) and adding Subsections (b-1) and (b-2) to read as follows:

(b) A determination made under this section becomes final on the expiration of 20 days after the day on which the notice of the determination was served by personal service, by electronic means, or by mail unless a petition for a redetermination is filed before the determination becomes final.

(b-1) A notice given by mail shall be addressed to the

1 person to whom the notice is served at the person's address as it
2 appears in the comptroller's records. Service by mail is complete
3 when the notice is deposited in a United States Post Office.

4 (b-2) A notice given by electronic means shall be addressed
5 to the person's e-mail address as it appears in the comptroller's
6 records. Service by electronic means is complete when the
7 comptroller transmits the notice to the person's e-mail address.

8 SECTION 3. This Act takes effect September 1, 2021.

President of the Senate

Speaker of the House

I certify that H.B. No. 1658 was passed by the House on April 7, 2021, by the following vote: Yeas 146, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1658 was passed by the Senate on April 29, 2021, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor