

By: Paxton
(Krause)

S.B. No. 1413

Substitute the following for S.B. No. 1413:

By: Noble

C.S.S.B. No. 1413

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the electronic delivery of certain communications and
3 payments required or permitted under the Property Tax Code;
4 authorizing a fee.

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

6 SECTION 1. Section 1.07(a), Tax Code, is amended to read as
7 follows:

8 (a) An official or agency required by this title to deliver
9 a notice to a property owner may deliver the notice by regular
10 first-class mail, with postage prepaid, unless this section or
11 another provision of this title requires or authorizes a different
12 method of delivery [~~or the parties agree that the notice must be~~
13 ~~delivered as provided by Section 1.085 or 1.086~~].

14 SECTION 2. The heading to Section 1.085, Tax Code, is
15 amended to read as follows:

16 Sec. 1.085. ELECTRONIC DELIVERY OF COMMUNICATION OR PAYMENT
17 [~~IN ELECTRONIC FORMAT~~].

18 SECTION 3. Section 1.085, Tax Code, is amended by amending
19 Subsections (a), (d), (e), (f), (i), and (j) and adding Subsections
20 (a-1), (a-2), (a-3), (a-4), (a-5), (a-6), (d-1), and (n) to read as
21 follows:

22 (a) In this section:

23 (1) "Communication" means a notice, rendition,
24 application form, completed application, report, filing,

1 statement, bill, or other item of information required or permitted
2 to be delivered under a provision of this title.

3 (2) "Tax official" means:

4 (A) a chief appraiser, an appraisal district, an
5 appraisal review board, an assessor, a collector, or a taxing unit;
6 or

7 (B) a person designated by a person listed in
8 Paragraph (A) to perform a function on behalf of that person.

9 (a-1) Notwithstanding any other provision in this title, a
10 communication or payment [and except as provided by this section,
11 any notice, rendition, application form, or completed application,
12 or information requested under Section 41.461(a)(2),] that is
13 required or permitted by this title to be delivered between a tax
14 official [~~chief appraiser, an appraisal district, an appraisal~~
15 ~~review board, or any combination of those persons]~~ and a property
16 owner or a person designated by a property owner under Section
17 1.111(f) shall [may] be delivered electronically [in an electronic
18 format] if the property owner or person designated by the owner
19 elects to exchange communications and payments with the tax
20 official electronically under Subsection (a-2) of [chief appraiser
21 and the property owner or person designated by the owner agree
22 under] this section.

23 (a-2) A tax official shall establish a procedure that allows
24 a property owner or a person designated by a property owner under
25 Section 1.111(f) to make the election described by Subsection (a-1)
26 of this section. The procedure must specify:

27 (1) the manner in which communications and payments

1 will be exchanged between the official and the property owner or
2 person designated by the owner; and

3 (2) the method that will be used to confirm the
4 delivery of communications and payments.

5 (a-3) An election under Subsection (a-2) of this section by
6 a property owner or a person designated by a property owner under
7 Section 1.111(f) remains in effect until rescinded in writing by
8 the property owner or person designated by the owner.

9 (a-4) Except for a communication delivered by e-mail, a tax
10 official may charge a reasonable convenience fee to accept a
11 communication or payment delivered electronically to the official.

12 (a-5) A tax official may require a property owner or a
13 person designated by a property owner under Section 1.111(f) who
14 elects to exchange communications and payments electronically to
15 provide:

16 (1) an e-mail address; and

17 (2) a financial account number.

18 (a-6) A tax official shall prominently display the
19 information necessary for proper electronic delivery of
20 communications and payments to the official on:

21 (1) the official's Internet website, if applicable;

22 and

23 (2) each communication sent by the official to a
24 property owner or a person designated by a property owner under
25 Section 1.111(f) that requires the property owner or person
26 designated by the owner to submit a communication or payment to the
27 official.

1 (d) The electronic [~~Unless otherwise provided by an~~
2 ~~agreement, the~~] delivery of any communication or payment by a tax
3 official to a property owner or a person designated by a property
4 owner under Section 1.111(f) [~~information in an electronic format~~]
5 is effective on delivery [~~receipt~~] by the tax official [~~a chief~~
6 ~~appraiser, an appraisal district, an appraisal review board, a~~
7 ~~property owner, or a person designated by a property owner. An~~
8 ~~agreement entered into under this section remains in effect until~~
9 ~~rescinded in writing by the property owner or person designated by~~
10 ~~the owner~~].

11 (d-1) The electronic delivery of a communication or payment
12 by a property owner or a person designated by a property owner under
13 Section 1.111(f) to a tax official is timely if the communication or
14 payment is:

15 (1) addressed to the correct delivery portal or
16 electronic delivery system; and

17 (2) sent or uploaded on or before the date on which the
18 communication or payment is due.

19 (e) The comptroller by rule[+
20 [~~(1)~~] shall prescribe acceptable media, formats,
21 content, and methods for the electronic delivery of communications
22 and payments under this section [~~transmission of notices required~~
23 ~~by Section 25.19, and~~

24 [~~(2)~~ ~~may prescribe acceptable media, formats,~~
25 ~~content, and methods for the electronic transmission of other~~
26 ~~notices, renditions, and applications~~].

27 (f) A tax official [~~In an agreement entered into under this~~

1 ~~section, a chief appraiser]~~ may select the medium, format, content,
2 and method to be used by the tax official and a property owner or a
3 person designated by a property owner under Section 1.111(f) to
4 exchange communications or payments electronically [~~appraisal~~
5 ~~district]~~ from among those prescribed by the comptroller under
6 Subsection (e). [~~If the comptroller has not prescribed the media,~~
7 ~~format, content, and method applicable to the communication, the~~
8 ~~chief appraiser may determine the medium, format, content, and~~
9 ~~method to be used.~~]

10 (i) A property owner or a person designated by the property
11 owner under Section 1.111(f) who elects to exchange communications
12 and payments electronically with a tax official [~~enters into an~~
13 ~~agreement]~~ under this section and who [~~that]~~ has not [~~been]~~
14 rescinded the election shall notify the tax official [~~appraisal~~
15 ~~district]~~ of a change in the e-mail [~~electronic mail]~~ address
16 provided by the property owner or person designated by the owner
17 [~~specified in the agreement]~~ before the first April 1 that occurs
18 following the change. If notification is not received by the tax
19 official [~~appraisal district]~~ before that date, until notification
20 is received, any communications or payments [~~notices]~~ delivered
21 electronically [~~under the agreement]~~ to the property owner or
22 person designated by the owner are considered to be timely
23 delivered.

24 (j) An electronic signature that is included in any
25 communication or payment delivered electronically under this
26 section is [~~notice, rendition, application form, or completed~~
27 ~~application subject to an agreement under this section and that is~~

1 ~~required by Chapters 11, 22, 23, 24, 25, 26, and 41 shall be]~~
2 considered to be a digital signature for purposes of Section
3 2054.060, Government Code, and that section applies to the
4 electronic signature.

5 (n) A tax official shall accept and immediately confirm the
6 receipt of a communication or payment delivered electronically to
7 the official by a property owner or a person designated by the
8 property owner under Section 1.111(f).

9 SECTION 4. Section 25.192(d), Tax Code, is amended to read
10 as follows:

11 (d) The ~~[If a property owner has elected to receive notices~~
12 ~~by e-mail as provided by Section 1.086, the]~~ notice required by this
13 section must be sent ~~[in that manner]~~ separately from any other
14 notice sent to the property owner by the chief appraiser.

15 SECTION 5. Section 25.193(b), Tax Code, is amended to read
16 as follows:

17 (b) The ~~[If a property owner has elected to receive notices~~
18 ~~by e-mail as provided by Section 1.086, for property described by~~
19 ~~that section, the]~~ notice required by this section must be sent ~~[in~~
20 ~~that manner]~~ regardless of whether the information was also
21 included in a notice under Section 25.19 and must be sent separately
22 from any other notice sent to the property owner by the chief
23 appraiser.

24 SECTION 6. Section 41.461(c), Tax Code, is amended to read
25 as follows:

26 (c) A chief appraiser shall deliver information requested
27 by a property owner or the agent of the owner under Subsection

1 (a)(2):

2 (1) by regular first-class mail, deposited in the
3 United States mail, postage prepaid, and addressed to the property
4 owner or agent at the address provided in the request for the
5 information;

6 (2) electronically, if the property owner or agent of
7 the owner has elected to receive electronic communications from the
8 chief appraiser [in an electronic format as provided by an
9 agreement] under Section 1.085; or

10 (3) subject to Subsection (d), by referring the
11 property owner or the agent of the owner to a secure Internet
12 website with user registration and authentication or to the exact
13 Internet location or uniform resource locator (URL) address on an
14 Internet website maintained by the appraisal district on which the
15 requested information is identifiable and readily available.

16 SECTION 7. The following provisions of the Tax Code are
17 repealed:

18 (1) Sections 1.085(b), (c), (g), (h), (k), (l), and
19 (m);

20 (2) Section 1.086; and

21 (3) Section 41.46(e).

22 SECTION 8. The changes in law made by this Act apply only to
23 a tax year that begins on or after the effective date of this Act.

24 SECTION 9. This Act takes effect January 1, 2023.