

By: Hefner

H.B. No. 3516

A BILL TO BE ENTITLED

AN ACT

relating to the delivery of certain tax refunds.

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

SECTION 1. Section 1.071, Tax Code, is amended by amending Subsections (a) and (b) and adding Subsection (c) to read as follows:

(a) A collector or tax assessor [~~taxing unit~~] required by this title to deliver a refund to a person shall send the refund to the person's mailing address as listed on the appraisal roll.

(b) Notwithstanding Subsection (a), if a person files a written request with the collector or tax assessor [~~taxing unit~~] that a refund owed to the person be sent to a particular address, the collector or tax assessor [~~taxing unit~~] shall send the refund to the address stated in the request. The comptroller shall prescribe the form necessary for a person to file a written request under this section.

(c) If a property owner files the form prescribed by the comptroller under subsection (b) with the collector or tax assessor, the collector or tax assessor may not refuse to accept, acknowledge, process, or act on the filed form unless specifically authorized to do so by another law of this state.

SECTION 2. This Act takes effect September 1, 2023.