

By: Zaffirini, et al.
(Hefner)

S.B. No. 61

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the methods by which the comptroller may provide
3 certain notices relating to the revocation or suspension of a
4 permit or license or the forfeiture of corporate privileges in this
5 state.

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

7 SECTION 1. Section 111.0047, Tax Code, is amended by
8 amending Subsection (d) and adding Subsections (e) and (f) to read
9 as follows:

10 (d) Notices under this section may be served on the holder
11 of the permit or license personally, ~~or~~ may be mailed to the
12 holder's address as shown in the records of the comptroller, or at
13 the election of the holder of the permit or license, may be served
14 by electronic means.

15 (e) Service by electronic means is complete when the
16 comptroller transmits the notice using the contact information
17 provided to the comptroller by the holder of the permit or license
18 as shown in the records of the comptroller.

19 (f) Service by mail is complete when the notice is deposited
20 by the comptroller in a United States Postal Service post office.

21 SECTION 2. Section 151.203, Tax Code, is amended by
22 amending Subsection (d) and adding Subsections (e) and (f) to read
23 as follows:

24 (d) Notices under this section may be served on the permit

1 holder personally, ~~[or]~~ may be mailed to the permittee's address as
2 shown in the records of the comptroller, or at the election of the
3 holder of the permit, may be served by electronic means.

4 (e) Service by electronic means is complete when the
5 comptroller transmits the notice using the contact information
6 provided to the comptroller by the permit holder as shown in the
7 records of the comptroller.

8 (f) Service by mail is complete when the notice is deposited
9 by the comptroller in a United States Postal Service post office.

10 SECTION 3. Section 171.251, Tax Code, is amended to read as
11 follows:

12 Sec. 171.251. FORFEITURE OF CORPORATE PRIVILEGES. The
13 comptroller shall forfeit the corporate privileges of a corporation
14 on which the franchise tax is imposed if the corporation:

15 (1) does not file, in accordance with this chapter and
16 within 45 days after the date notice of forfeiture is mailed or at
17 the election of the corporation, provided by electronic means, a
18 report required by this chapter;

19 (2) does not pay, within 45 days after the date notice
20 of forfeiture is mailed or at the election of the corporation,
21 provided by electronic means, a tax imposed by this chapter or does
22 not pay, within those 45 days, a penalty imposed by this chapter
23 relating to that tax; or

24 (3) does not permit the comptroller to examine under
25 Section 171.211 ~~[of this code]~~ the corporation's records.

26 SECTION 4. Sections 171.256(c) and (d), Tax Code, are
27 amended to read as follows:

1 (c) The comptroller shall mail the notice or at the election
2 of the corporation, send the notice by electronic means, to the
3 corporation at least 45 days before the forfeiture of corporate
4 privileges. The notice shall be:

5 (1) addressed to the corporation and mailed to the
6 address named in the corporation's charter as its principal place
7 of business or to another known place of business of the corporation
8 if the notice is mailed to the corporation; or

9 (2) sent to the corporation by electronic means using
10 the contact information provided to the comptroller by the
11 corporation as shown in the records of the comptroller if the notice
12 is sent to the corporation by electronic means.

13 (d) The comptroller shall keep at the comptroller's office a
14 record of the date on which the notice is mailed or sent by
15 electronic means. For the purposes of this chapter, the notice and
16 the record of the ~~[mailing]~~ date the notice was mailed or sent by
17 electronic means constitute legal and sufficient notice of the
18 forfeiture.

19 SECTION 5. This Act takes effect September 1, 2023.