

1-1 By: Zaffirini S.B. No. 61
 1-2 (In the Senate - Filed November 14, 2022; February 15, 2023,
 1-3 read first time and referred to Committee on Finance;
 1-4 March 14, 2023, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 16, Nays 0; March 14, 2023,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17			X	
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			
1-24	X			
1-25	X			

1-26 COMMITTEE SUBSTITUTE FOR S.B. No. 61 By: Zaffirini

1-27 A BILL TO BE ENTITLED
 1-28 AN ACT

1-29 relating to the methods by which the comptroller may provide
 1-30 certain notices relating to the revocation or suspension of a
 1-31 permit or license or the forfeiture of corporate privileges in this
 1-32 state.

1-33 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-34 SECTION 1. Section 111.0047, Tax Code, is amended by
 1-35 amending Subsection (d) and adding Subsections (e) and (f) to read
 1-36 as follows:

1-37 (d) Notices under this section may be served on the holder
 1-38 of the permit or license personally, ~~or~~ may be mailed to the
 1-39 holder's address as shown in the records of the comptroller, or at
 1-40 the election of the holder of the permit or license, may be served
 1-41 by electronic means.

1-42 (e) Service by electronic means is complete when the
 1-43 comptroller transmits the notice using the contact information
 1-44 provided to the comptroller by the holder of the permit or license
 1-45 as shown in the records of the comptroller.

1-46 (f) Service by mail is complete when the notice is deposited
 1-47 by the comptroller in a United States Postal Service post office.

1-48 SECTION 2. Section 151.203, Tax Code, is amended by
 1-49 amending Subsection (d) and adding Subsections (e) and (f) to read
 1-50 as follows:

1-51 (d) Notices under this section may be served on the permit
 1-52 holder personally, ~~or~~ may be mailed to the permittee's address as
 1-53 shown in the records of the comptroller, or at the election of the
 1-54 holder of the permit, may be served by electronic means.

1-55 (e) Service by electronic means is complete when the
 1-56 comptroller transmits the notice using the contact information
 1-57 provided to the comptroller by the permit holder as shown in the
 1-58 records of the comptroller.

1-59 (f) Service by mail is complete when the notice is deposited
 1-60 by the comptroller in a United States Postal Service post office.

2-1 SECTION 3. Section 171.251, Tax Code, is amended to read as
2-2 follows:

2-3 Sec. 171.251. FORFEITURE OF CORPORATE PRIVILEGES. The
2-4 comptroller shall forfeit the corporate privileges of a corporation
2-5 on which the franchise tax is imposed if the corporation:

2-6 (1) does not file, in accordance with this chapter and
2-7 within 45 days after the date notice of forfeiture is mailed or at
2-8 the election of the corporation, provided by electronic means, a
2-9 report required by this chapter;

2-10 (2) does not pay, within 45 days after the date notice
2-11 of forfeiture is mailed or at the election of the corporation,
2-12 provided by electronic means, a tax imposed by this chapter or does
2-13 not pay, within those 45 days, a penalty imposed by this chapter
2-14 relating to that tax; or

2-15 (3) does not permit the comptroller to examine under
2-16 Section 171.211 [~~of this code~~] the corporation's records.

2-17 SECTION 4. Sections 171.256(c) and (d), Tax Code, are
2-18 amended to read as follows:

2-19 (c) The comptroller shall mail the notice or at the election
2-20 of the corporation, send the notice by electronic means, to the
2-21 corporation at least 45 days before the forfeiture of corporate
2-22 privileges. The notice shall be:

2-23 (1) addressed to the corporation and mailed to the
2-24 address named in the corporation's charter as its principal place
2-25 of business or to another known place of business of the corporation
2-26 if the notice is mailed to the corporation; or

2-27 (2) sent to the corporation by electronic means using
2-28 the contact information provided to the comptroller by the
2-29 corporation as shown in the records of the comptroller if the notice
2-30 is sent to the corporation by electronic means.

2-31 (d) The comptroller shall keep at the comptroller's office a
2-32 record of the date on which the notice is mailed or sent by
2-33 electronic means. For the purposes of this chapter, the notice and
2-34 the record of the [~~mailing~~] date the notice was mailed or sent by
2-35 electronic means constitute legal and sufficient notice of the
2-36 forfeiture.

2-37 SECTION 5. This Act takes effect September 1, 2023.

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