

BILL ANALYSIS

Senate Research Center

S.B. 1833
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Intergovernmental Relations
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Enrolled

DIGEST AND PURPOSE

Currently, state law does not specify that electronic communications can be made between a taxpayer and appraisal districts, taxing units, or other tax officials. Technological advances have made electronic exchange of information between governmental entities and taxpayers more advanced and safe than ever before. S.B. 1833 allows for the electronic exchange of information between certain governmental agencies and taxpayers. Requires the comptroller to prescribe acceptable media, formats, and methods for exchange of electronic information for notices, renditions, and applications. To ensure that smaller local governments have adequate time to make any necessary upgrades, counties with a population less than 500,000 will have until January 1, 2006, to comply with this section.

RULEMAKING AUTHORITY

Rulemaking authority is granted to the controller of public accounts in SECTION 1 (Section 1.085, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.085, Tax Code, by amending Subsection (b) and adding Subsections (e) and (f), as follows:

(b) Requires an agreement between a chief appraiser and a property owner to meet certain requirements, including specifying the means for protecting the security of a communication and the e-mail address of the property owner and for confirming delivery of the communication.

(e) Requires the comptroller by rule to prescribe acceptable media, formats, content, and methods for the exchange of electronic information for notices required by Section 25.19 of this code and authorizes the comptroller to prescribe acceptable media, formats, and methods for the exchange of electronic information for other notices, renditions, and applications. Authorizes the chief appraiser, in an agreement entered pursuant to this section, to select the medium, format, and method to be used in the appraisal district from those prescribed by the comptroller.

(f) Provides that notwithstanding the provisions of Subsection (a), if a property owner having 25 or more accounts requests an agreement for delivery of the notice required by Section 25.19 of this code in an electronic format, the chief appraiser is required to enter into the agreement and to deliver the notices in the electronic medium, format, and method prescribed by Subsection (e).

SECTION 2. Amends Section 1.09, Tax Code, to make a conforming change.

SECTION 3. (a) Effective date: except as provided by Subsection (b), January 1, 2005. Makes application of this Act prospective.

(b) Provides that in a county with a population of 500,000 or less, this Act takes effect January 1, 2006, and applies to an agreement between a chief appraiser and property

owner entered into on or after that date.