

AN ACT

relating to the use of electronic means for certain interactions between taxpayers and appraisal districts, taxing units, or other tax officials.

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

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

(b) An agreement between a chief appraiser and a property owner must:

(1) be in writing;

(2) be signed by the chief appraiser and the property owner; and

(3) specify:

(A) the medium of communication;

(B) the type of communication covered; and

(C) 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) The comptroller by rule shall prescribe acceptable media, formats, content, and methods for the exchange of electronic information for notices required by Section 25.19 and may prescribe acceptable media, formats, and methods for the exchange of electronic information for other notices, renditions, and

1 applications. In an agreement entered into under this section, the
2 chief appraiser may select the medium, format, and method to be used
3 in the appraisal district from those prescribed by the comptroller.

4 (f) Notwithstanding the provisions of Subsection (a), if a
5 property owner having 25 or more accounts requests an agreement for
6 delivery of the notice required by Section 25.19 in an electronic
7 format, the chief appraiser shall enter into the agreement and
8 shall deliver the notice in the electronic medium, format, and
9 method prescribed by Subsection (e).

10 SECTION 2. Section 1.09, Tax Code, is amended to read as
11 follows:

12 Sec. 1.09. AVAILABILITY OF FORMS. When a property owner is
13 required by this title to use a form, the office or agency with
14 which the form is filed shall make printed and electronic versions
15 of the forms readily and timely available and shall furnish a
16 property owner a form without charge.

17 SECTION 3. (a) Except as provided by Subsection (b) of
18 this section, this Act takes effect January 1, 2005, and applies to
19 an agreement between a chief appraiser and a property owner entered
20 into on or after that date.

21 (b) In a county with a population of 500,000 or less, this
22 Act takes effect January 1, 2006, and applies to an agreement
23 between a chief appraiser and property owner entered into on or
24 after that date.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1833 passed the Senate on May 8, 2003, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1833 passed the House on May 25, 2003, by a non-record vote.

Chief Clerk of the House

Approved:

Date

Governor