

By: Staples

S.B. No. 1833

A BILL TO BE ENTITLED

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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, and methods for the exchange of electronic information for notices required by Section 25.19 of this code and may prescribe acceptable media, formats, and methods for the exchange of electronic information for other notices, renditions,

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

5 (f) Notwithstanding the provisions of subsection (a), if a
6 property owner requests an agreement for delivery of the notice
7 required by Section 25.19 of this code in an electronic format, the
8 chief appraiser shall enter into the agreement and shall deliver
9 the notices in the electronic medium, format, and method prescribed
10 by subsection (e).

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

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

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

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