## **BILL ANALYSIS**

Senate Research Center

S.B. 562 By: Jackson, Mike Finance 8/12/2009 Enrolled

## **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Under current law, tax bills are not authorized to be forwarded at their initial mailing.

S.B. 562 would authorize, rather than require, the tax assessor-collector to request the return of a tax bill that is not deliverable as addressed through certain methods.

## **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

## **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 31.01(a), Tax Code, to authorize, rather than require, that the exterior of a tax bill contain, in all capital letters, the words "RETURN SERVICE REQUESTED," or another appropriate statement directing the United State Postal Service to return the tax bill if it is not deliverable as addressed, if the assessor wants the United States Postal Service to return such a tax bill.

SECTION 2. Effective date: September 1, 2009.