

BILL ANALYSIS

S.B. 562
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

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

As proposed, 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.

ANALYSIS

SECTION 1. Amends Section 31.01 (a), Tax Code, to authorize, rather than require, that the exterior of a tax bill that an assessor wants the United States Postal Service to return if the tax bill is not deliverable as addressed, 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.

SECTION 2. Effective date: September 1, 2009.

EFFECTIVE DATE

September 1, 2009