

By: Jackson

S.B. No. 562

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the inclusion on the exterior of an ad valorem tax bill
3 of a statement directing the United States Postal Service to return
4 the bill if it is not deliverable as addressed.

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

6 SECTION 1. Subsection (a), Section 31.01, Tax Code, is
7 amended to read as follows:

8 (a) Except as provided by Subsections (f) and (i-1), the
9 assessor for each taxing unit shall prepare and mail a tax bill to
10 each person in whose name the property is listed on the tax roll and
11 to the person's authorized agent. The assessor shall mail tax bills
12 by October 1 or as soon thereafter as practicable. The assessor
13 shall mail to the state agency or institution the tax bill for any
14 taxable property owned by the agency or institution. The agency or
15 institution shall pay the taxes from funds appropriated for payment
16 of the taxes or, if there are none, from funds appropriated for the
17 administration of the agency or institution. The exterior of the
18 tax bill must show the return address of the taxing unit. If the
19 assessor wants the United States Postal Service to return the tax
20 bill if it is not deliverable as addressed, the exterior of the tax
21 bill may [~~and must~~] contain, in all capital letters, the words
22 "RETURN SERVICE REQUESTED," or another appropriate statement
23 directing the United States Postal Service to return the tax bill if
24 it is not deliverable as addressed.

1 SECTION 2. This Act takes effect September 1, 2009.