By: Jackson, Mike 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. Section 31.01(a), Tax Code, is amended to read as
- 7 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 <u>assessor wants the United States Postal Service to return the tax</u>
- 20 bill if it is not deliverable as addressed, the exterior of the tax
- 21 <u>bill may</u> [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.

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