

## **BILL ANALYSIS**

H.B. 843  
By: Geren  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Current law requires a tax assessor to prepare and mail property tax bills each year to property owners and their agents, state agencies and institutions, and mortgagees of a property. As a consequence, a tax office must print each tax bill. This printing requires using tremendous volumes of paper, which is costly and has a negative impact on the environment. Each tax bill must also be mailed, which adds significant costs for postage.

H.B. 843 provides a tax office with the discretion to offer a paperless, electronic tax bill to a taxpayer who has opted to receive this bill through such means. A tax office should have the discretion to offer such a service, depending on resources, and a taxpayer should have the option to decide whether they would like to continue to receive a paper tax bill or receive it via electronic delivery. By providing a paperless option, a tax office is able to save natural resources and reduce costs. Additionally, a taxpayer is provided with an option for receipt of the tax bill that is both efficient and environmentally friendly.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that rulemaking authority is expressly granted to the comptroller of public accounts in SECTION 2 of this bill.

### **ANALYSIS**

H.B. 843 amends the Tax Code to require the assessor for a taxing unit to deliver a property tax bill by electronic means to a person in whose name a property is listed on the tax roll and to the person's authorized agent if the assessor has implemented procedures to permit delivery of a bill by electronic means and, on or before September 15, the person or the person's authorized agent submits a written request to the assessor. The bill sets out the required content of the request. The bill establishes that an assessor who delivers a tax bill electronically is not required to deliver the same bill by regular first-class mail. The bill requires the comptroller of public accounts by rule to prescribe acceptable media, formats, content, and methods for the delivery of tax bills by electronic means and authorizes the assessor for a taxing unit to select the medium, format, content, and method to be used for the delivery of a tax bill by electronic means from among those prescribed by the comptroller.

H.B. 843 prohibits an official or agency from delivering a notice required under the Property Tax Code to a property owner by regular first-class mail, with postage prepaid, if another Property Tax Code provision authorizes, as an alternative to a provision that requires, a different method of delivery. The bill makes conforming changes.

### **EFFECTIVE DATE**

September 1, 2011.