

1-1 By: Geren, et al. (Senate Sponsor - Davis) H.B. No. 843
1-2 (In the Senate - Received from the House March 31, 2011;
1-3 April 13, 2011, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 6, 2011, reported adversely, with
1-5 favorable Committee Substitute by the following vote: Yeas 3, Nays
1-6 0; May 6, 2011, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR H.B. No. 843 By: Nichols

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the use of electronic means for the delivery of ad
1-11 valorem tax bills to certain property owners and agents.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 1.07(a), Tax Code, is amended to read as
1-14 follows:

1-15 (a) An official or agency required by this title to deliver
1-16 a notice to a property owner may deliver the notice by regular
1-17 first-class mail, with postage prepaid, unless this section or
1-18 another provision of this title requires or authorizes a different
1-19 method of delivery or the parties agree that the notice must be
1-20 delivered as provided by Section 1.085.

1-21 SECTION 2. Section 31.01, Tax Code, is amended by amending
1-22 Subsections (a), (g), (i-1), and (j) and adding Subsections (k) and
1-23 (l) to read as follows:

1-24 (a) Except as provided by Subsections (f), ~~and~~ (i-1), and
1-25 (k), the assessor for each taxing unit shall prepare and mail a tax
1-26 bill to each person in whose name the property is listed on the tax
1-27 roll and to the person's authorized agent. The assessor shall mail
1-28 tax bills by October 1 or as soon thereafter as practicable. The
1-29 assessor shall mail to the state agency or institution the tax bill
1-30 for any taxable property owned by the agency or institution. The
1-31 agency or institution shall pay the taxes from funds appropriated
1-32 for payment of the taxes or, if there are none, from funds
1-33 appropriated for the administration of the agency or
1-34 institution. The exterior of the tax bill must show the return
1-35 address of the taxing unit. If the assessor wants the United
1-36 States Postal Service to return the tax bill if it is not
1-37 deliverable as addressed, the exterior of the tax bill may contain,
1-38 in all capital letters, the words "RETURN SERVICE REQUESTED," or
1-39 another appropriate statement directing the United States Postal
1-40 Service to return the tax bill if it is not deliverable as
1-41 addressed.

1-42 (g) Except as provided by Subsection (f) ~~[of this section]~~,
1-43 failure to send or receive the tax bill required by this section,
1-44 including a tax bill that has been requested to be sent by
1-45 electronic means under Subsection (k), does not affect the validity
1-46 of the tax, penalty, or interest, the due date, the existence of a
1-47 tax lien, or any procedure instituted to collect a tax.

1-48 (i-1) If an assessor mails a tax bill under Subsection (a)
1-49 or delivers a tax bill by electronic means under Subsection (k) to a
1-50 mortgagee of a property, the assessor is not required to mail or
1-51 deliver by electronic means a copy of the bill to any mortgagor
1-52 under the mortgage or to the mortgagor's authorized agent.

1-53 (j) If a tax bill is mailed under Subsection (a) or
1-54 delivered by electronic means under Subsection (k) ~~[of this~~
1-55 ~~section]~~ to a mortgagee of a property, the mortgagee shall mail a
1-56 copy of the bill to the owner of the property not more than 30 days
1-57 following the mortgagee's receipt of the bill.

1-58 (k) The assessor for a taxing unit shall deliver a tax bill
1-59 as required by this section by electronic means if on or before
1-60 September 15 the individual or entity entitled to receive a tax bill
1-61 under this section and the assessor enter into an agreement for
1-62 delivery of a tax bill by electronic means. An assessor who
1-63 delivers a tax bill electronically under this subsection is not

2-1 required to mail the same bill under Subsection (a). An agreement
2-2 entered into under this subsection:

2-3 (1) must:

2-4 (A) be in writing or in an electronic format;

2-5 (B) be signed by the assessor and the individual
2-6 or entity entitled to receive the tax bill under this section;

2-7 (C) be in a format acceptable to the assessor;

2-8 (D) specify the electronic means by which the tax
2-9 bill is to be delivered; and

2-10 (E) specify the e-mail address to which the tax
2-11 bill is to be delivered; and

2-12 (2) remains in effect for all subsequent tax bills
2-13 until revoked by an authorized individual in a written revocation
2-14 filed with the assessor.

2-15 (1) The comptroller may:

2-16 (1) prescribe acceptable media, formats, content, and
2-17 methods for the delivery of tax bills by electronic means under
2-18 Subsection (k); and

2-19 (2) provide a model form agreement.

2-20 SECTION 3. This Act takes effect January 1, 2012.

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