

# SENATE AMENDMENTS

2<sup>nd</sup> Printing

By: Geren, et al.

H.B. No. 843

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

(a) Except as provided by Subsections (f), ~~and~~ (i-1), and  
(k), the assessor for each taxing unit shall prepare and mail a tax  
bill to each person in whose name the property is listed on the tax  
roll and to the person's authorized agent. The assessor shall mail  
tax bills by October 1 or as soon thereafter as practicable. The  
assessor shall mail to the state agency or institution the tax bill  
for any taxable property owned by the agency or institution. The  
agency or institution shall pay the taxes from funds appropriated  
for payment of the taxes or, if there are none, from funds

1 appropriated for the administration of the agency or  
2 institution. The exterior of the tax bill must show the return  
3 address of the taxing unit. If the assessor wants the United  
4 States Postal Service to return the tax bill if it is not  
5 deliverable as addressed, the exterior of the tax bill may contain,  
6 in all capital letters, the words "RETURN SERVICE REQUESTED," or  
7 another appropriate statement directing the United States Postal  
8 Service to return the tax bill if it is not deliverable as  
9 addressed.

10 (g) Except as provided by Subsection (f) [~~of this section~~],  
11 failure to send or receive the tax bill required by this section,  
12 including a tax bill that has been requested to be sent by  
13 electronic means under Subsection (k), does not affect the validity  
14 of the tax, penalty, or interest, the due date, the existence of a  
15 tax lien, or any procedure instituted to collect a tax.

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

21 (j) If a tax bill is mailed under Subsection (a) or  
22 delivered by electronic means under Subsection (k) [~~of this~~  
23 ~~section~~] to a mortgagee of a property, the mortgagee shall mail a  
24 copy of the bill to the owner of the property not more than 30 days  
25 following the mortgagee's receipt of the bill.

26 (k) The assessor for a taxing unit shall deliver a tax bill  
27 as required by this section by electronic means to a person in whose

1 name a property is listed on the tax roll and to the person's  
2 authorized agent if the assessor has implemented procedures to  
3 permit delivery of a bill by electronic means and on or before  
4 September 15 the person or the person's authorized agent submits a  
5 written request to the assessor. The request must include the  
6 requestor's name, physical address, and electronic mail address,  
7 the property owner's name and physical address if different than  
8 that of the requestor, and the account number of the property if the  
9 property is assigned an account number. An assessor who delivers a  
10 tax bill electronically under this subsection is not required to  
11 mail the same bill under Subsection (a).

12 (l) The comptroller by rule shall prescribe acceptable  
13 media, formats, content, and methods for the delivery of tax bills  
14 by electronic means under Subsection (k).

15 (m) The assessor for a taxing unit may select the medium,  
16 format, content, and method to be used for the delivery of a tax  
17 bill by electronic means from among those prescribed by the  
18 comptroller under Subsection (l).

19 SECTION 3. This Act takes effect September 1, 2011.

ADOPTED

MAY 10 2011

*Atty. Gen.*  
Secretary of the Senate

By: Wendy H. Davis

H.B. No. 843

Substitute the following for H.B. No. 843:

By: Phil LeNard

C.S.H.B. No. 843

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6 follows:

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8 a notice to a property owner may deliver the notice by regular  
9 first-class mail, with postage prepaid, unless this section or  
10 another provision of this title requires or authorizes a different  
11 method of delivery or the parties agree that the notice must be  
12 delivered as provided by Section 1.085.

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

16 (a) Except as provided by Subsections (f), ~~(and)~~ (i-1), and  
17 (k), the assessor for each taxing unit shall prepare and mail a tax  
18 bill to each person in whose name the property is listed on the tax  
19 roll and to the person's authorized agent. The assessor shall mail  
20 tax bills by October 1 or as soon thereafter as practicable. The  
21 assessor shall mail to the state agency or institution the tax bill  
22 for any taxable property owned by the agency or institution. The  
23 agency or institution shall pay the taxes from funds appropriated  
24 for payment of the taxes or, if there are none, from funds

1 appropriated for the administration of the agency or  
2 institution. The exterior of the tax bill must show the return  
3 address of the taxing unit. If the assessor wants the United  
4 States Postal Service to return the tax bill if it is not  
5 deliverable as addressed, the exterior of the tax bill may contain,  
6 in all capital letters, the words "RETURN SERVICE REQUESTED," or  
7 another appropriate statement directing the United States Postal  
8 Service to return the tax bill if it is not deliverable as  
9 addressed.

10 (g) Except as provided by Subsection (f) [~~of this section~~],  
11 failure to send or receive the tax bill required by this section,  
12 including a tax bill that has been requested to be sent by  
13 electronic means under Subsection (k), does not affect the validity  
14 of the tax, penalty, or interest, the due date, the existence of a  
15 tax lien, or any procedure instituted to collect a tax.

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

21 (j) If a tax bill is mailed under Subsection (a) or  
22 delivered by electronic means under Subsection (k) [~~of this~~  
23 ~~section~~] to a mortgagee of a property, the mortgagee shall mail a  
24 copy of the bill to the owner of the property not more than 30 days  
25 following the mortgagee's receipt of the bill.

26 (k) The assessor for a taxing unit shall deliver a tax bill  
27 as required by this section by electronic means if on or before

1 September 15 the individual or entity entitled to receive a tax bill  
2 under this section and the assessor enter into an agreement for  
3 delivery of a tax bill by electronic means. An assessor who delivers  
4 a tax bill electronically under this subsection is not required to  
5 mail the same bill under Subsection (a). An agreement entered into  
6 under this subsection:

7           (1) must:

8                   (A) be in writing or in an electronic format;

9                   (B) be signed by the assessor and the individual  
10 or entity entitled to receive the tax bill under this section;

11                   (C) be in a format acceptable to the assessor;

12                   (D) specify the electronic means by which the tax  
13 bill is to be delivered; and

14                   (E) specify the e-mail address to which the tax  
15 bill is to be delivered; and

16           (2) remains in effect for all subsequent tax bills  
17 until revoked by an authorized individual in a written revocation  
18 filed with the assessor.

19           (1) The comptroller may:

20                   (1) prescribe acceptable media, formats, content, and  
21 methods for the delivery of tax bills by electronic means under  
22 Subsection (k); and

23                   (2) provide a model form agreement.

24           SECTION 3. This Act takes effect January 1, 2012.

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 10, 2011**

**TO:** Honorable Joe Straus, Speaker of the House, House of Representatives

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB843** by Geren (Relating to the use of electronic means for the delivery of ad valorem tax bills to certain property owners and agents.), **As Passed 2nd House**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapters 1 and 31 of the Tax Code, regarding property taxation, to provide for taxing units to send tax bills by electronic means if the assessor has implemented procedures to permit electronic delivery and the taxpayer or their agent submits a written request to the assessor on or before September 15.

The bill would specify the content of the taxpayer request, and would authorize the Comptroller to prescribe, by rule, acceptable media, formats, content, and methods for the delivery of tax bills by electronic means. The bill would also make other conforming changes.

The bill would establish a new procedure for the use of electronic means to deliver tax bills but would not change taxable values, tax rates, or any other variable that would affect property tax revenues. Consequently, there would be no fiscal impact to the state or units of local government.

The bill would take effect September 1, 2011.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, KKR, KK, SD, SJS

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 4, 2011**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB843** by Geren (Relating to the use of electronic means for the delivery of ad valorem tax bills to certain property owners and agents.), **Committee Report 2nd House, Substituted**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapters 1 and 31 of the Tax Code, regarding property taxation, to provide for taxing units to send tax bills by electronic means if the assessor has implemented procedures to permit electronic delivery and the taxpayer or their agent submits a written request to the assessor on or before September 15.

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The bill would take effect September 1, 2011.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, KKR, KK, SD, SJS



**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 2, 2011**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB843** by Geren (Relating to the use of electronic means for the delivery of ad valorem tax bills to certain property owners and agents.), **As Engrossed**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapters 1 and 31 of the Tax Code, regarding property taxation, to provide for taxing units to send tax bills by electronic means if the assessor has implemented procedures to permit electronic delivery and the taxpayer or their agent submits a written request to the assessor on or before September 15.

The bill would specify the content of the taxpayer request, and would require the Comptroller to prescribe, by rule, acceptable media, formats, content, and methods for the delivery of tax bills by electronic means. The bill would also make other conforming changes.

The bill would establish a new procedure for the use of electronic means to deliver tax bills but would not change taxable values, tax rates, or any other variable that would affect property tax revenues. Consequently, there would be no fiscal impact to the state or units of local government.

The bill would take effect September 1, 2011.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, KKR, KK, SD, SJS

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**March 3, 2011**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB843** by Geren (Relating to the use of electronic means for the delivery of ad valorem tax bills to certain property owners and agents.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapters 1 and 31 of the Tax Code, regarding property taxation, to provide for taxing units to send tax bills by electronic means if the assessor has implemented procedures to permit electronic delivery and the taxpayer or their agent submits a written request to the assessor on or before September 15.

The bill would specify the content of the taxpayer request, and would require the Comptroller to prescribe, by rule, acceptable media, formats, content, and methods for the delivery of tax bills by electronic means. The bill would also make other conforming changes.

The bill would establish a new procedure for the use of electronic means to deliver tax bills but would not change taxable values, tax rates, or any other variable that would affect property tax revenues. Consequently, there would be no fiscal impact to the state or units of local government.

The bill would take effect September 1, 2011.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, KK, SD, SJS

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**TAX/FEE EQUITY NOTE**

**82ND LEGISLATIVE REGULAR SESSION**

**March 3, 2011**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB843** by Geren (Relating to the use of electronic means for the delivery of ad valorem tax bills to certain property owners and agents.), **As Introduced**

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

**Source Agencies:**

**LBB Staff:** JOB, KK