

## **BILL ANALYSIS**

S.B. 1224  
By: Taylor  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Current law specifies that a property owner's payment under the Property Tax Code must be sent by regular first class mail and bear the post office cancellation mark or have the property owner furnish proof that it was deposited in the mail within a certain period in order to be considered timely. According to interested parties, many property owners use nationwide carriers to ensure delivery of such payments, but tax collectors currently are not permitted to use the shipping date for the purpose of determining the timeliness of delivery of such payment, or of any report, application, statement, or other tax-related document that depends on timely delivery. This can result in burdensome penalties and interest for property owners whose intent and efforts to timely remit property tax payments is clear.

S.B. 1224 seeks to mitigate this burden by expanding the conditions under which a property owner's actions in making a payment or filing or delivering certain documents or papers by a specified due date is considered timely, with the intention of bringing a practice already used by some tax offices into conformity with the law and enhancing uniformity in the state tax collection process.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 1224 amends the Tax Code to expand the conditions under which the action of a property owner in making a payment or filing or delivering a report, application, statement, or other document or paper by a specified due date, as required by the Property Tax Code, is considered timely to include the payment or other document or paper being properly addressed with postage or handling charges prepaid and being sent by common or contract carrier and bearing a receipt mark indicating a date earlier than or on the specified due date and within the specified period or being sent by common or contract carrier and with the property owner furnishing satisfactory proof that it was deposited with the common or contract carrier on or before the specified due date and within the specified period.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.