

AN ACT

relating to the use by a property owner of a common or contract carrier to send a payment, report, application, statement, or other document or paper to a taxing unit or taxing official.

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

SECTION 1. Section 1.08, Tax Code, is amended to read as follows:

Sec. 1.08. TIMELINESS OF ACTION BY MAIL OR COMMON OR CONTRACT CARRIER. When a property owner is required by this title to make a payment or to file or deliver a report, application, statement, or other document or paper by a specified due date, the property owner's [his] action is timely if it is properly addressed with postage or handling charges prepaid and:

(1) it is sent by regular first-class mail [~~, properly addressed with postage prepaid,~~] and

~~[(2) it]~~ bears a post office cancellation mark of a date earlier than or on the specified due date and within the specified period;

(2) it is sent by common or contract carrier and bears a receipt mark indicating a date earlier than or on the specified due date and within the specified period; or

(3) it is sent by regular first-class mail or common or contract carrier and the property owner furnishes satisfactory proof that it was deposited in the mail or with the common or

1 contract carrier on or before the specified due date and within the  
2 specified period.

3         SECTION 2. The changes in law made by this Act apply only to  
4 a payment, report, application, statement, or other document or  
5 paper sent by a property owner on or after the effective date of  
6 this Act. A payment, report, application, statement, or other  
7 document or paper sent by a property owner before the effective date  
8 of this Act is governed by the law in effect when the payment,  
9 report, application, statement, or other document or paper was  
10 sent, and that law is continued in effect for that purpose.

11         SECTION 3. This Act takes effect immediately if it receives  
12 a vote of two-thirds of all the members elected to each house, as  
13 provided by Section 39, Article III, Texas Constitution. If this  
14 Act does not receive the vote necessary for immediate effect, this  
15 Act takes effect September 1, 2013.

S.B. No. 1224

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 1224 passed the Senate on April 16, 2013, by the following vote: Yeas 29, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 1224 passed the House on May 20, 2013, by the following vote: Yeas 147, Nays 0, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor