

1-1 By: Taylor S.B. No. 1224
 1-2 (In the Senate - Filed March 6, 2013; March 13, 2013, read
 1-3 first time and referred to Committee on Finance; April 4, 2013,
 1-4 reported favorably by the following vote: Yeas 14, Nays 0;
 1-5 April 4, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10			X	
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the use by a property owner of a common or contract
 1-26 carrier to send a payment, report, application, statement, or other
 1-27 document or paper to a taxing unit or taxing official.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 1.08, Tax Code, is amended to read as
 1-30 follows:

1-31 Sec. 1.08. TIMELINESS OF ACTION BY MAIL OR COMMON OR
 1-32 CONTRACT CARRIER. When a property owner is required by this title
 1-33 to make a payment or to file or deliver a report, application,
 1-34 statement, or other document or paper by a specified due date, the
 1-35 property owner's [his] action is timely if it is properly addressed
 1-36 with postage or handling charges prepaid and:

1-37 (1) it is sent by regular first-class mail~~[, properly~~
 1-38 ~~addressed with postage prepaid,]~~ and

1-39 ~~[(2) it]~~ bears a post office cancellation mark of a
 1-40 date earlier than or on the specified due date and within the
 1-41 specified period;

1-42 (2) it is sent by common or contract carrier and bears
 1-43 a receipt mark indicating a date earlier than or on the specified
 1-44 due date and within the specified period; or

1-45 (3) it is sent by regular first-class mail or common or
 1-46 contract carrier and the property owner furnishes satisfactory
 1-47 proof that it was deposited in the mail or with the common or
 1-48 contract carrier on or before the specified due date and within the
 1-49 specified period.

1-50 SECTION 2. The changes in law made by this Act apply only to
 1-51 a payment, report, application, statement, or other document or
 1-52 paper sent by a property owner on or after the effective date of
 1-53 this Act. A payment, report, application, statement, or other
 1-54 document or paper sent by a property owner before the effective date
 1-55 of this Act is governed by the law in effect when the payment,
 1-56 report, application, statement, or other document or paper was
 1-57 sent, and that law is continued in effect for that purpose.

1-58 SECTION 3. This Act takes effect immediately if it receives
 1-59 a vote of two-thirds of all the members elected to each house, as
 1-60 provided by Section 39, Article III, Texas Constitution. If this
 1-61 Act does not receive the vote necessary for immediate effect, this

2-1 Act takes effect September 1, 2013.

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