

By: Cook

H.B. No. 2756

A BILL TO BE ENTITLED

AN ACT

relating to certain procedures for tax redeterminations and refund claims.

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

SECTION 1. Section 111.009, Tax Code, is amended by amending Subsections (b) and (d) and adding Subsection (e) to read as follows:

(b) A petition for redetermination must be filed before the expiration of 60 ~~[30]~~ days after the date ~~[on which the service of]~~ the notice of determination is issued ~~[completed]~~ or the redetermination is barred. If a petition for redetermination is not filed before the expiration of the period provided by this subsection, the determination is final on the expiration of the period.

(d) An order or decision of the comptroller on a petition for redetermination becomes final at the time a decision or order in a contested case is final under Chapter 2001, Government Code ~~[20 days after service on the petitioner of the notice of the order or decision]~~.

(e) A taxpayer who is dissatisfied with the decision on a motion for redetermination is entitled to file a motion for rehearing in the time provided by Chapter 2001, Government Code, for filing a motion for rehearing in a contested case.

SECTION 2. Sections 111.105(a), (b), and (c), Tax Code, are

1 amended to read as follows:

2 (a) A person claiming a refund under Section 111.104 is  
3 entitled to a hearing on the claim if the person requests a hearing  
4 on or before the 60th [~~30th~~] day after the date the comptroller  
5 issues a letter denying the claim for refund. The person is  
6 entitled to 20 days' notice of the time and place of the hearing.

7 (b) A decision or order of the comptroller following a  
8 hearing on a claim for a refund becomes final at the time a decision  
9 or order in a contested case is final under Chapter 2001, Government  
10 Code [~~20 days after service on the claimant of the notice of the~~  
11 ~~order or decision~~].

12 (c) A tax refund claimant who is dissatisfied with the  
13 decision on the claim is entitled to file a motion for rehearing in  
14 the time provided by Chapter 2001, Government Code, for filing a  
15 motion for rehearing in a contested case.

16 SECTION 3. (a) Section 111.009(b), Tax Code, as amended by  
17 this Act, applies only to a petition for redetermination in  
18 connection with a notice of determination issued on or after the  
19 effective date of this Act. A petition for redetermination in  
20 connection with a notice of determination issued before the  
21 effective date of this Act is governed by the law in effect when the  
22 notice was issued, and the former law is continued in effect for  
23 that purpose.

24 (b) Sections 111.009(d) and 111.105(b) and (c), Tax Code, as  
25 amended by this Act, and Section 111.009(e), Tax Code, as added by  
26 this Act, apply only to an order or decision signed on or after the  
27 effective date of this Act. An order or decision signed before the

1 effective date of this Act is governed by the law in effect when the  
2 order or notice was signed, and the former law is continued in  
3 effect for that purpose.

4 (c) Section [111.105\(a\)](#), Tax Code, as amended by this Act,  
5 applies only to a request for a hearing in connection with a letter  
6 denying a claim for refund issued on or after the effective date of  
7 this Act. A request for a hearing in connection with a letter  
8 issued before the effective date of this Act is governed by the law  
9 in effect when the letter was issued, and the former law is  
10 continued in effect for that purpose.

11 SECTION 4. This Act takes effect September 1, 2017.