

## **BILL ANALYSIS**

Senate Research Center

H.B. 3134  
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Finance  
5/12/2021  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, the Comptroller of Public Accounts of the State of Texas (comptroller) uses mail or personal service to provide notice regarding a hearing or a decision to revoke or suspend a person's permit or license due to the person's lack of compliance with state tax law. H.B. 3134 seeks to modernize notification procedures, increase efficiency, and reduce mailing expenses by authorizing the comptroller to provide this notification via electronic delivery.

H.B. 3134 amends the Tax Code to give the comptroller the option to send to a person the written notice of the hearing or decision to revoke or suspend the person's permit or license for failure to comply with provisions governing state taxation or a rule adopted by the comptroller thereunder by electronic means as an alternative to mailing or physically serving the notice. A notice served by electronic means must be addressed to the person's email address as it appears in the comptroller's records and is complete when the comptroller transmits the notice to the person's email address.

H.B. 3134 amends current law relating to the methods by which the comptroller may provide notice of a hearing on the revocation or suspension, or of the revocation or suspension, of a permit or license.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 111.0047, Tax Code, by amending Subsection (d) and adding Subsection (e), as follows:

(d) Authorizes notices under Section 111.0047 (Suspension and Revocation of Permit or License) to be provided to the holder of the permit or license in a certain manner, including at the option of the holder of the permit or license, to be served by electronic means instead of served personally or mailed.

(e) Requires that a notice served by electronic means be addressed to the person's e-mail address as it appears in the records of the Comptroller of Public Accounts of the State of Texas (comptroller). Provides that service by electronic means is complete when the comptroller transmits the notice to the person's e-mail address.

SECTION 2. Effective date: September 1, 2021.