

BILL ANALYSIS

C.S.H.B. 3134
By: Cole
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Currently, the comptroller of public accounts 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. C.S.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.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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

C.S.H.B. 3134 amends the Tax Code to give the comptroller of public accounts 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.

EFFECTIVE DATE

September 1, 2021.

COMPARISON OF ORIGINAL AND SUBSTITUTE

C.S.H.B. 3134 differs from the original in minor or nonsubstantive ways by conforming to certain bill drafting conventions.