

BILL ANALYSIS

H.B. 3786
By: Holland
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There are several provisions in the Property Tax Code that require documentation, payments, notices, and other items to be mailed to or by the comptroller of public accounts. This creates an administrative burden and requires the comptroller's staff to manually enter information received through the mail. H.B. 3786 seeks to streamline the operations of the comptroller's office by providing the comptroller the authority to send or require the submission of these items electronically.

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 rulemaking authority is expressly granted to the comptroller of public accounts in SECTION 1 of this bill.

ANALYSIS

H.B. 3786 amends the Tax Code to authorize the comptroller of public accounts, after providing notice, to require a document, payment, notice, report, or other item required to be submitted to the comptroller under the Property Tax Code to be submitted electronically. The comptroller may send a document, payment, notice, report or other item the comptroller is required to send under that code electronically. The bill authorizes the comptroller to adopt rules to administer these provisions, including rules specifying the format of an item electronically submitted to or sent by the comptroller.

EFFECTIVE DATE

September 1, 2021.