87R5941 SMT-F

By:  Paxton S.B. No. 1413

A BILL TO BE ENTITLED

AN ACT

relating to the electronic delivery of certain communications and payments required or permitted under the Property Tax Code; authorizing a fee.

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

SECTION 1.  Section 1.07(a), Tax Code, is amended to read as follows:

(a)  An official or agency required by this title to deliver a notice to a property owner may deliver the notice by regular first-class mail, with postage prepaid, unless this section or another provision of this title requires or authorizes a different method of delivery or the parties agree that the notice must be delivered as provided by an agreement entered into under Section 1.085 [~~or 1.086~~].

SECTION 2.  Chapter 1, Tax Code, is amended by adding Section 1.075 to read as follows:

Sec. 1.075.  REFERENCES TO METHODS OF DELIVERY IN LAW. (a) In this section, "communication" means a notice, rendition, application form, completed application, report, filing, statement, bill, or other item of information required or permitted to be delivered under a provision of this title.

(b)  Subject to Section 1.085, a requirement under this title to deliver a communication or payment by registered mail, certified mail, certified mail with return receipt requested, regular first-class mail, or regular mail is satisfied if the sender delivers the communication or payment electronically.

(c)  This section does not apply to a communication:

(1)  that relates to a court proceeding; and

(2)  for which another law or the Texas Rules of Civil Procedure prescribe a different method of delivery.

SECTION 3.  The heading to Section 1.085, Tax Code, is amended to read as follows:

Sec. 1.085.  COMMUNICATION AND PAYMENT USING [~~IN~~] ELECTRONIC DELIVERY [~~FORMAT~~].

SECTION 4.  Section 1.085, Tax Code, is amended by amending Subsections (a), (b), (c), (d), (e), (f), (i), (j), and (l) and adding Subsections (a-1), (a-2), and (a-3) to read as follows:

(a)  In this section:

(1)  "Communication" has the meaning assigned by Section 1.075.

(2)  "Tax official" means the comptroller, a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit.

(a-1)  Notwithstanding any other provision in this title and except as provided by this section, a communication or payment [~~any notice, rendition, application form, or completed application, or information requested under Section 41.461(a)(2),~~] that is required or permitted by this title to be delivered by [~~between~~] a tax official to [~~chief appraiser, an appraisal district, an appraisal review board, or any combination of those persons and~~] a property owner or a person designated by a property owner under Section 1.111(f) shall [~~may~~] be delivered electronically [~~in an electronic format if the chief appraiser and the property owner or person designated by the owner agree under this section~~].

(a-2)  A tax official shall provide notice to a property owner or a person designated by a property owner under Section 1.111(f), either electronically or by mail, of the requirement imposed under Subsection (a-1) of this section. The notice must inform the property owner or person designated by the property owner that the property owner or person may:

(1)  opt out of electronic delivery of communications or payments by informing the tax official in writing that the property owner or person wants to receive communications or payments by mail; or

(2)  enter into an agreement with the tax official under Subsection (b) of this section specifying the method of delivery of communications or payments by the tax official to the property owner or person.

(a-3)  A tax official shall deliver communications or payments to a property owner or a person designated by a property owner under Section 1.111(f):

(1)  by mail if:

(A)  the tax official does not have the electronic mail address, financial account number, or other information needed to send the communication or payment electronically; or

(B)  the property owner or person requests delivery by mail under Subsection (a-2)(1) of this section; or

(2)  if applicable, by the method specified in an agreement under Subsection (b) of this section.

(b)  A [~~An agreement between a chief appraiser and a~~] property owner, or the person designated by the owner under Section 1.111(f), may enter into an agreement with a tax official that specifies the method of delivery of communications or payments by the tax official. If a property owner or the person designated by the owner requests an agreement under this subsection, the tax official shall enter into the agreement. The agreement must:

(1)  be in writing or in an electronic form;

(2)  be signed by the tax official [~~chief appraiser~~];

(3)  be signed by the property owner or person designated by the owner in a form acceptable to the tax official [~~chief appraiser~~]; and

(4)  specify:

(A)  the manner in which a communication or payment will be delivered [~~medium of communication~~];

(B)  the type of communication or payment covered;

(C)  the means for protecting the security of a communication or payment;

(D)  the means for confirming delivery of a communication or payment; and

(E)  the electronic mail address and, if applicable, financial account number of the property owner or person designated by the property owner, as applicable.

(c)  An agreement under Subsection (b) may address other matters.

(d)  Unless otherwise provided by an agreement under Subsection (b), the electronic delivery of a communication or payment [~~any information in an electronic format~~] is effective on receipt by a tax official or [~~chief appraiser, an appraisal district, an appraisal review board,~~] a property owner[~~,~~] or, if applicable, a person designated by the [~~a~~] property owner under Section 1.111(f). An agreement entered into under this section remains in effect until rescinded in writing by the property owner or person designated by the owner.

(e)  The comptroller by rule[~~:~~

[~~(1)~~]  shall prescribe acceptable media, formats, content, and methods for the electronic delivery or submission of communications and payments [~~transmission of notices required by Section 25.19; and~~

[~~(2)  may prescribe acceptable media, formats, content, and methods for the electronic transmission of other notices, renditions, and applications~~].

(f)  In an agreement entered into under Subsection (b) [~~this section~~], a tax official [~~chief appraiser~~] may select the medium, format, content, and method to be used by the tax official [~~appraisal district~~] from among those prescribed by the comptroller under Subsection (e). [~~If the comptroller has not prescribed the media, format, content, and method applicable to the communication, the chief appraiser may determine the medium, format, content, and method to be used.~~]

(i)  A property owner or a person designated by the property owner under Section 1.111(f) who enters into an agreement under Subsection (b) of this section that has not been rescinded shall notify the tax official [~~appraisal district~~] of a change in the electronic mail address or, if applicable, the financial account number specified in the agreement before the first April 1 that occurs following the change. If notification is not received by the tax official [~~appraisal district~~] before that date, until notification is received, any communications or payments [~~notices~~] delivered under the agreement to the property owner or person designated by the owner are considered to be timely delivered.

(j)  An electronic signature that is included in any communication or payment [~~notice, rendition, application form, or completed application~~] subject to an agreement under this section and that is required by Chapters 11, 22, 23, 24, 25, 26, and 41 shall be considered to be a digital signature for purposes of Section 2054.060, Government Code, and that section applies to the electronic signature.

(l)  A tax official [~~Unless the chief appraiser and the property owner or person designated by the owner agree otherwise under Subsection (b), the chief appraiser, appraisal district, or appraisal review board~~] shall electronically deliver a communication or payment [~~notice electronically~~] in a manner that allows for confirmation of receipt by the property owner or the person designated by the owner under Section 1.111(f), such as electronic mail. If confirmation of receipt of a communication is not received by the 30th day following the date the communication is electronically [~~the electronic notice is~~] delivered, the tax official [~~chief appraiser, appraisal district, or appraisal review board, as applicable,~~] shall deliver the communication [~~notice~~] to the property owner or the person designated by the owner in the manner provided by Section 1.07. If confirmation of receipt of a payment is not received by the 30th day following the date the payment is electronically delivered, the tax official shall notify the property owner or the person designated by the owner, electronically or by mail, of the tax official's attempt to deliver the payment electronically.

SECTION 5.  Chapter 1, Tax Code, is amended by adding Section 1.087 to read as follows:

Sec. 1.087.  CENTRALIZED SYSTEM FOR ELECTRONIC DELIVERY OF COMMUNICATIONS AND PAYMENTS. (a) In this section, "communication" and "tax official" have the meanings assigned by Section 1.085.

(b)  The comptroller by rule may develop and maintain a centralized system for administering the electronic delivery of communications and payments between a tax official and a property owner or a person designated by the property owner under Section 1.111(f).

(c)  The comptroller may charge a reasonable convenience fee for use of the system.

SECTION 6.  Section 25.192(d), Tax Code, is amended to read as follows:

(d)  The [~~If a property owner has elected to receive notices by e-mail as provided by Section 1.086, the~~] notice required by this section must be sent [~~in that manner~~] separately from any other notice sent to the property owner by the chief appraiser.

SECTION 7.  Section 25.193(b), Tax Code, is amended to read as follows:

(b)  The [~~If a property owner has elected to receive notices by e-mail as provided by Section 1.086, for property described by that section, the~~] notice required by this section must be sent [~~in that manner~~] regardless of whether the information was also included in a notice under Section 25.19 and must be sent separately from any other notice sent to the property owner by the chief appraiser.

SECTION 8.  Section 41.461(c), Tax Code, is amended to read as follows:

(c)  A chief appraiser shall deliver information requested by a property owner or the agent of the owner under Subsection (a)(2):

(1)  by regular first-class mail, deposited in the United States mail, postage prepaid, and addressed to the property owner or agent at the address provided in the request for the information;

(2)  in the manner required [~~an electronic format as provided by an agreement~~] under Section 1.085; or

(3)  subject to Subsection (d), by referring the property owner or the agent of the owner to a secure Internet website with user registration and authentication or to the exact Internet location or uniform resource locator (URL) address on an Internet website maintained by the appraisal district on which the requested information is identifiable and readily available.

SECTION 9.  The following provisions of the Tax Code are repealed:

(1)  Sections 1.085(g), (h), (k), and (m);

(2)  Section 1.086; and

(3)  Section 41.46(e).

SECTION 10.  The changes in law made by this Act apply beginning with the 2022 tax year.

SECTION 11.  This Act takes effect September 1, 2021.