

1-1 By: Murphy (Senate Sponsor - Nelson) H.B. No. 1658  
 1-2 (In the Senate - Received from the House April 8, 2021;  
 1-3 April 12, 2021, read first time and referred to Committee on  
 1-4 Finance; April 19, 2021, reported favorably by the following vote:  
 1-5 Yeas 14, Nays 0; April 19, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Lucio	X			
1-9 Bettencourt	X			
1-10 Buckingham	X			
1-11 Campbell	X			
1-12 Creighton	X			
1-13 Hancock	X			
1-14 Huffman	X			
1-15 Kolthorst	X			
1-16 Nichols	X			
1-17 Perry	X			
1-18 Schwertner	X			
1-19 Taylor	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the methods by which the comptroller may provide notice  
 1-26 of a deficiency determination or jeopardy determination.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 111.008, Tax Code, is amended by  
 1-29 amending Subsection (b) and adding Subsection (d) to read as  
 1-30 follows:

1-31 (b) On making a determination under this section, the  
 1-32 comptroller shall notify the person against whom a determination is  
 1-33 made of the determination. The notice may be given by mail, by  
 1-34 electronic means, or by personal service.

1-35 (d) A notice given by electronic means shall be addressed to  
 1-36 the person's e-mail address as it appears in the comptroller's  
 1-37 records. Service by electronic means is complete when the  
 1-38 comptroller transmits the notice to the person's e-mail address.

1-39 SECTION 2. Section 111.022, Tax Code, is amended by  
 1-40 amending Subsection (b) and adding Subsections (b-1) and (b-2) to  
 1-41 read as follows:

1-42 (b) A determination made under this section becomes final on  
 1-43 the expiration of 20 days after the day on which the notice of the  
 1-44 determination was served by personal service, by electronic means,  
 1-45 or by mail unless a petition for a redetermination is filed before  
 1-46 the determination becomes final.

1-47 (b-1) A notice given by mail shall be addressed to the  
 1-48 person to whom the notice is served at the person's address as it  
 1-49 appears in the comptroller's records. Service by mail is complete  
 1-50 when the notice is deposited in a United States Post Office.

1-51 (b-2) A notice given by electronic means shall be addressed  
 1-52 to the person's e-mail address as it appears in the comptroller's  
 1-53 records. Service by electronic means is complete when the  
 1-54 comptroller transmits the notice to the person's e-mail address.

1-55 SECTION 3. This Act takes effect September 1, 2021.

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