

Amend HB 1228 (senate committee printing) as follows:

(1) In SECTION 1 of the bill, in added Section 25.195(a-1), Tax Code (page 1, line 28), between "agent" and "a", insert ", as applicable and in accordance with Section 1.085,".

(2) In SECTION 1 of the bill, in added Section 25.195(c-1), Tax Code (page 1, line 36), immediately following "agent", add ", as applicable and in accordance with Section 1.085,".

(3) Add the following appropriately numbered SECTIONS to the bill and renumber the subsequent SECTIONS of the bill accordingly:

SECTION \_\_\_\_\_. 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 Section 1.085 or 1.086~~].

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

Sec. 1.085. ELECTRONIC DELIVERY OF COMMUNICATION [~~IN ELECTRONIC FORMAT~~].

SECTION \_\_\_\_\_. Section 1.085, Tax Code, is amended by amending Subsections (a), (d), (e), (f), (i), and (j) and adding Subsections (a-1), (a-2), (a-3), (a-4), (a-5), (a-6), (d-1), and (n) to read as follows:

(a) In this section:

(1) "Communication" means a notice, rendition, application form, completed application, report, filing, statement, appraisal review board order, bill, or other item of information required or permitted to be delivered under a provision of this title.

(2) "Tax official" means:

(A) a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit;  
or

(B) a person designated by a person listed in

Paragraph (A) to perform a function on behalf of that person.

(a-1) Notwithstanding any other provision in this title, a communication [and except as provided by this section, 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 between a tax official [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 property owner or person designated by the owner elects to exchange communications with the tax official electronically under Subsection (a-2) of [chief appraiser and the property owner or person designated by the owner agree under] this section.

(a-2) A tax official shall:

(1) establish a procedure that allows a property owner or a person designated by a property owner under Section 1.111(f) to make the election described by Subsection (a-1) of this section; and

(2) for electronic communications between the official and a property owner or the person designated by the owner who elects under Subsection (a-1) to exchange communications with the official electronically, specify:

(A) the manner in which communications will be exchanged; and

(B) the method that will be used to confirm the delivery of communications.

(a-3) An election described by Subsection (a-1) of this section by a property owner or a person designated by a property owner under Section 1.111(f) must be made in writing on a form prescribed by the comptroller for that purpose and remains in effect until rescinded in writing by the property owner or person designated by the owner.

(a-4) A tax official may not charge a fee to accept a communication delivered electronically to the official.

(a-5) A tax official may require a property owner or a

person designated by a property owner under Section 1.111(f) who elects to exchange communications electronically to provide:

(1) an e-mail address; and

(2) other information necessary for the exchange of communications.

(a-6) A tax official shall prominently display the information necessary for proper electronic delivery of communications to the official:

(1) on the official's Internet website, if applicable;

and

(2) if the official is a chief appraiser, in any notice of appraised value delivered by the official under Section 25.19.

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

(d-1) The electronic delivery of a communication by a property owner or a person designated by a property owner under Section 1.111(f) to a tax official is timely if the communication is:

(1) addressed to the correct delivery portal or electronic delivery system; and

(2) received by the tax official's server on or before the date on which the communication is due.

(e) The comptroller by rule[+  
[(-1)] shall prescribe acceptable media, formats, content, and methods for the electronic delivery of communications under this section and adopt guidelines for the implementation of this section by tax officials [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) A tax official [~~In an agreement entered into under this section, a chief appraiser~~] may select the medium, format, content, and method to be used by the tax official and a property owner or a person designated by a property owner under Section 1.111(f) to exchange communications electronically [~~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 elects to exchange communications electronically with a tax official [~~enters into an agreement~~] under this section and who [~~that~~] has not [~~been~~] rescinded the election shall notify the tax official [~~appraisal district~~] of a change in the e-mail [~~electronic mail~~] address provided by the property owner or person designated by the owner [~~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 [~~notices~~] delivered electronically [~~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 delivered electronically under this section is [~~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.

(n) A tax official shall acknowledge the receipt of a communication delivered electronically to the official by a property owner or a person designated by the property owner under Section 1.111(f).

SECTION \_\_\_\_\_. 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 \_\_\_\_\_. 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, 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 \_\_\_\_\_. 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) electronically, if the property owner or agent of the owner has elected to receive electronic communications from the chief appraiser ~~[in 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 \_\_\_\_\_. Section 41.47(d), Tax Code, is amended to read as follows:

(d) The board shall deliver electronically, if the property owner or agent of the owner has elected to receive electronic communications under Section 1.085, or by certified mail:

(1) a notice of issuance of the order and a copy of the order to the property owner and the chief appraiser; and

(2) a copy of the appraisal review board survey prepared under Section 5.104 and instructions for completing and submitting the survey to the property owner.

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

- (1) Sections 1.085(b), (c), (g), (h), (k), (l), and (m);
- (2) Section 1.086;
- (3) Section 41.46(e); and
- (4) Section 41.47(d-1).

SECTION \_\_\_\_\_. The changes in law made by this Act apply only to a tax year that begins on or after the effective date of this Act.

SECTION \_\_\_\_\_. (a) A tax official of an appraisal district established in a county with a population of 120,000 or more or of a taxing unit located wholly or primarily in such an appraisal district shall comply with Section 1.085, Tax Code, as amended by this Act, beginning with the 2024 tax year.

(b) A tax official of an appraisal district established in a county with a population of less than 120,000 or of a taxing unit located wholly or primarily in such an appraisal district shall comply with Section 1.085, Tax Code, as amended by this Act, beginning with the 2025 tax year.