

BILL ANALYSIS

S.B. 61
By: Zaffirini
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, the comptroller of public accounts must deliver notice regarding the suspension or revocation of a permit or license and notice regarding the forfeiture of corporate privileges for franchise tax delinquency either through mail or in person, as applicable, and lacks the authority to deliver these notices electronically. S.B. 61 seeks to give the comptroller the option to provide these notices by electronic means if a permit or license holder or a corporation elects to receive notices in that manner.

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

S.B. 61 amends the Tax Code to give the comptroller of public accounts the option to use electronic means to serve notice regarding a hearing or decision to revoke or suspend a person's permit or license for failure to comply with any provision governing state taxation or a corresponding comptroller rule, including notice with respect to sales tax permits specifically, at the election of the permit or license holder as an alternative to serving the notice personally or by mail. The bill establishes that service by electronic means is complete when the comptroller transmits the notice using the contact information provided to the comptroller by the permit or license holder as shown in the comptroller's records and that service by mail is complete when the comptroller deposits the notice in a U.S. Postal Service post office.

S.B. 61 additionally gives the comptroller the option to provide notice to a corporation regarding the forfeiture of corporate privileges under provisions relating to the franchise tax by electronic means at the election of the corporation as an alternative to providing the notice by mail. The bill specifies that such notice sent electronically must use the contact information provided to the comptroller by the corporation as shown in the comptroller's records.

EFFECTIVE DATE

September 1, 2023.