

BILL ANALYSIS

Senate Research Center
88R602 SRA-F

S.B. 61
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Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

When a person or an entity violates Texas tax law, the comptroller may, after a hearing, suspend or revoke any permit or license issued. If the comptroller determines that a business, for example, has violated Texas tax law, the comptroller has the authority to suspend or to revoke any permits and licenses issued that allowed the company to buy or sell goods, such as alcohol or insurance, or to provide services, such as banking or surveying. Currently, the comptroller uses mail or personal service to provide notice regarding a hearing or a decision to revoke or suspend a person's permit or license due to noncompliance with state tax law. This process is inefficient, expensive, and could be done electronically.

S.B. 61 would permit the comptroller to use electronic communication methods to notify permit and license holders about revocation or suspension hearings if the holder of the permit or license opts-in. This would modernize the comptroller's notification procedures to increase efficiency and to reduce mailing expenses.

As proposed, S.B. 61 amends current law relating to the methods by which the comptroller may provide notice of a hearing on the revocation or suspension, or of the revocation or suspension, of a permit or license.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 111.0047, Tax Code, by amending Subsection (d) and adding Subsection (e), as follows:

(d) Provides that certain notices provided by the Comptroller of Public Accounts of the State of Texas (comptroller) may, at the option of the holder of the permit or license, be served by electronic means instead of served personally or mailed.

(e) Requires that a notice served by electronic means be addressed to the person's e-mail address as it appears in the comptroller's records. Provides that service by electronic means is complete when the comptroller transmits the notice to the person's e-mail address.

SECTION 2. Effective date: September 1, 2023.