

By: Shine

H.B. No. 1317

A BILL TO BE ENTITLED

AN ACT

relating to the electronic delivery of certain communications required or permitted under the Property Tax Code.

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

SECTION 1. Chapter 1, Tax Code, is amended by adding Section 1.0851 to read as follows:

Sec. 1.0851. ELECTRONIC DELIVERY OF COMMUNICATION ELECTION

(a) Notwithstanding any other provision in this title, a communication that is required or permitted by this title to be delivered between a tax official and a property owner as defined in subsection (o) shall be delivered electronically if the property owner elects in writing on a form prescribed by the comptroller to exchange communications with the tax official electronically.

(b) A tax official shall establish a procedure that allows a property owner to make the election described by Subsection (a) of this section. The procedure must specify:

(1) the manner in which communications will be exchanged between the official and the property owner or person designated by the owner; and

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

(c) An election under Subsection (a) of this section by a property owner remains in effect until rescinded in writing by the property owner.

1 (d) A tax official may not charge a fee to accept a
2 communication delivered electronically to the official.

3 (e) A tax official may require a property owner who elects
4 to exchange communications electronically to provide an e-mail
5 address or other relevant electronic communication information.

6 (f) A tax official shall prominently display the
7 information necessary for proper electronic delivery of
8 communications to the official on:

9 (1) the official's Internet website, if applicable;
10 and

11 (2) each communication sent by the official to a
12 property owner that person designated by the owner to submit a
13 communication to the official.

14 (g) The electronic delivery of any communication by a tax
15 official to a property owner is effective on delivery by the tax
16 official.

17 (h) The electronic delivery of a communication by a property
18 owner to a tax official is timely if the communication is:

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

21 (2) sent or uploaded on or before the date on which the
22 communication is due.

23 (j) A tax official may select the medium, format, content,
24 and method to be used by the tax official and a property owner to
25 exchange communications electronically from among those prescribed
26 by the comptroller under Subsection(n).

27 (k) A property owner who elects to exchange communications

1 electronically with a tax official under this section and who has
2 not rescinded the election shall notify the tax official of a change
3 in the e-mail address provided by the property owner before the
4 first April 1 that occurs following the change. If notification is
5 not received by the tax official before that date, until
6 notification is received, any communications delivered
7 electronically to the property owner are considered to be timely
8 delivered.

9 (l) An electronic signature that is included in any
10 communication delivered electronically under this section is
11 considered to be a digital signature for purposes of Section
12 2054.060, Government Code, and that section applies to the
13 electronic signature.

14 (m) A tax official shall accept and immediately confirm the
15 receipt of a communication delivered electronically to the official
16 by a property owner.

17 (n) The comptroller by rule shall prescribe acceptable
18 application forms, media, formats, content, and methods for the
19 electronic delivery of communications under this section. The
20 comptroller shall adopt rules for the efficient implementation of
21 this section which must be followed by all tax officials.

22 (o) In this section:

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

1 (2) "Property Owner" means the owner of multi-family
2 residential, commercial, industrial or utility property and
3 includes a person designated by the property owner under Section
4 1.111(f) or an attorney for the property owner.

5 (3) "Tax official" means:

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

9 (B) a person designated by a person listed in
10 Paragraph (A) to perform a function on behalf of that person.

11 SECTION 2. This Act takes effect January 1, 2024 for
12 counties with a population of 120,000 or more, and takes effect
13 January 1, 2025 for counties with a population less than 120,000.