

## **BILL ANALYSIS**

S.B. 2873  
By: Kolkhorst  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The bill sponsor has informed the committee that there is a need to increase certain efficiencies within the office of the comptroller of public accounts, specifically in regard to the electronic filing of certain reports with that office. S.B. 2873 seeks to address this issue by reducing the threshold of taxes during the preceding fiscal year at which the comptroller may require a taxpayer to file reports electronically from \$50,000 or more to \$10,000 or more.

### **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. 2873 amends the Tax Code to lower from \$50,000 to \$10,000 the minimum amount paid by a taxpayer during the preceding fiscal year that triggers the authorization for the comptroller of public accounts to by rule require that the taxpayer file tax reports electronically during the current fiscal year. The bill expressly does not affect tax liability accruing before the bill's effective date. That liability continues in effect as if the bill had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

### **EFFECTIVE DATE**

September 1, 2025.