

BILL ANALYSIS

Senate Research Center

S.B. 2873
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Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

It is the aim of S.B. 2873 to increase efficiency within the Office of the Comptroller of Public Accounts of the State of Texas (comptroller).

The comptroller may require a taxpayer who paid \$10,000 or more during the preceding fiscal year to file reports electronically during the current fiscal year.

The taxpayer may use software provided by the comptroller or commercially available software that satisfies the requirements prescribed by the comptroller in order to file their reports electronically.

The change in law made by this Act does not affect tax liability accruing before the effective date of this Act.

The Act takes effect September 1, 2025.

Key Provisions

- Allows the comptroller to require that certain reports to be filed electronically via approved software.

As proposed, S.B. 2873 amends current law relating to the requirement that certain reports be filed electronically.

RULEMAKING AUTHORITY

Rulemaking authority previously granted to the Comptroller of Public Accounts of the State of Texas is modified in SECTION 1 (Section 111.0626, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 111.0626(b-1), Tax Code, to authorize the Comptroller of Public Accounts of the State of Texas, notwithstanding any other law, by rule to require a taxpayer who paid \$10,000 or more, rather than \$50,000 or more, during the preceding fiscal year to file reports electronically during the current fiscal year.

SECTION 2. Provides that the change in law made by this Act does not affect tax liability accruing before the effective date of this Act. Provides that that liability continues in effect as if this Act 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.

SECTION 3. Effective date: September 1, 2025.