

By: Capriglione

H.B. No. 5471

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the requirement that certain reports be filed
3 electronically.

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

5 SECTION 1. Section 111.0626(b-1), Tax Code, is amended to
6 read as follows:

7 (b-1) Notwithstanding any other law, the comptroller by
8 rule may require a taxpayer who paid \$10,000 ~~[\$50,000]~~ or more
9 during the preceding fiscal year to file reports electronically
10 during the current fiscal year. A taxpayer filing a report
11 electronically may use software provided by the comptroller or
12 commercially available software that satisfies requirements
13 prescribed by the comptroller.

14 SECTION 2. The change in law made by this Act does not
15 affect tax liability accruing before the effective date of this
16 Act. That liability continues in effect as if this Act had not been
17 enacted, and the former law is continued in effect for the
18 collection of taxes due and for civil and criminal enforcement of
19 the liability for those taxes.

20 SECTION 3. This Act takes effect September 1, 2025.