

By: Capriglione

H.B. No. 5471

A BILL TO BE ENTITLED

AN ACT

relating to the requirement that certain reports be filed electronically.

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

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

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

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. 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. This Act takes effect September 1, 2025.