

1-1 By: Kolkhorst S.B. No. 2873  
1-2 (In the Senate - Filed March 14, 2025; April 7, 2025, read  
1-3 first time and referred to Committee on Finance; April 16, 2025,  
1-4 reported adversely, with favorable Committee Substitute by the  
1-5 following vote: Yeas 14, Nays 0; April 16, 2025, sent to printer.)

1-6 COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Huffman	X			
1-9	Hinojosa of Hidalgo	X			
1-10	Alvarado	X			
1-11	Bettencourt	X			
1-12	Campbell	X			
1-13	Creighton	X			
1-14	Flores	X			
1-15	Hall	X			
1-16	Kolkhorst			X	
1-17	Nichols	X			
1-18	Paxton	X			
1-19	Perry	X			
1-20	Schwertner	X			
1-21	West	X			
1-22	Zaffirini	X			

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 2873 By: Nichols

1-24 A BILL TO BE ENTITLED  
1-25 AN ACT

1-26 relating to the requirement that certain tax reports be filed  
1-27 electronically.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 111.0626(b-1), Tax Code, is amended to  
1-30 read as follows:

1-31 (b-1) Notwithstanding any other law, the comptroller by  
1-32 rule may require a taxpayer who paid \$10,000 [~~\$50,000~~] or more  
1-33 during the preceding fiscal year to file reports electronically  
1-34 during the current fiscal year. A taxpayer filing a report  
1-35 electronically may use software provided by the comptroller or  
1-36 commercially available software that satisfies requirements  
1-37 prescribed by the comptroller.

1-38 SECTION 2. The change in law made by this Act does not  
1-39 affect tax liability accruing before the effective date of this  
1-40 Act. That liability continues in effect as if this Act had not been  
1-41 enacted, and the former law is continued in effect for the  
1-42 collection of taxes due and for civil and criminal enforcement of  
1-43 the liability for those taxes.

1-44 SECTION 3. This Act takes effect September 1, 2025.

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