

BILL ANALYSIS

Senate Research Center
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S.B. 1209
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Intergovernmental Relations
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As Filed

DIGEST

Currently, appraisal districts are prohibited from communicating electronically with a property taxpayer to deliver notices, renditions, and application forms as required by the Tax Code. S.B. 1209 would allow the chief appraiser and the property owner to communicate electronically, only if they agree to it in writing, and specify the medium of electronic communication to be used.

PURPOSE

As proposed, S.B. 1209 authorizes the chief appraiser and property owner to communicate electronically.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.07(a), Tax Code, to authorize an official or agency required by this title to deliver a notice to a property owner by regular first-class mail, with postage prepaid, unless this section or another provision of this title requires a different method of delivery or the parties agree that the notice must be delivered as provided by Section 1.085.

SECTION 2. Amends Chapter 1A, Tax Code, by adding Section 1.085, as follows:

Sec. 1.085. COMMUNICATION IN ELECTRONIC FORMAT. Authorizes any notice, rendition, application form, or completed application that is required or permitted by this title to be delivered between a chief appraiser and a property owner or between a chief appraiser and a person designated by a property owner under Section 1.111(f) to be delivered in an electronic format, if the chief appraiser and the property owner agree under this section, except as provided by Section 1.07(d). Sets forth requirements for an agreement between a chief appraiser and property owner. Authorizes an agreement to address other matters. Provides that the delivery of any information in an electronic format is effective on receipt by a chief appraiser, property owner, or person designated by a property owner, unless otherwise provided by an agreement.

SECTION 3. Effective date: September 1, 1999.

SECTION 4. Emergency clause.