

## **BILL ANALYSIS**

S.B. 1095  
By: Taylor, Larry  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties are concerned that the period for filing a request for a hearing regarding certain tax redeterminations or refund claims provides taxpayers an insufficient amount of time to gather the necessary paperwork. S.B. 1095 seeks to address this issue by changing certain procedures for tax redeterminations and refund claims.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 1095 amends the Tax Code to change the filing deadline for a petition for redetermination of taxes filed with the comptroller of public accounts from before the expiration of 30 days after the date on which the service of the notice of determination is completed to before the expiration of 60 days after the date the notice is issued. The bill changes the date on which the comptroller's order or decision on such a petition becomes final from 20 days after service on the petitioner of the notice of the order or decision to the time at which a decision or order in a contested case is final under the Administrative Procedure Act. The bill entitles a taxpayer who is dissatisfied with the decision on a motion for redetermination to file a motion for rehearing in the time provided by that act for filing a motion for rehearing in a contested case.

S.B. 1095 changes the deadline by which a person claiming a tax refund must request a hearing on the claim in order to be entitled to such a hearing from on or before the 30th day after the date the comptroller issues a letter denying the claim for a refund to on or before the 60th day after the date the comptroller issues such a letter. The bill changes the date on which the comptroller's decision following such a hearing becomes final from 20 days after service on the claimant of the notice of the order or decision to the time at which a decision or order in a contested case is final under the Administrative Procedure Act and makes a comptroller order following such a hearing final on that same date. The bill imposes the deadline provided by that act for filing a motion for rehearing in a contested case on a tax refund claimant who is dissatisfied with the decision on the claim and wishes to file a motion for rehearing.

### **EFFECTIVE DATE**

September 1, 2017.