

BILL ANALYSIS

Senate Research Center
87R3603 DRS-F

H.B. 3786
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Finance
5/5/2021
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

There are several provisions in the Property Tax Code that require documentation, payments, notices, and other items to be mailed to or by the Comptroller of Public Accounts of the State of Texas (comptroller). This creates an administrative burden and requires the comptroller's staff to manually enter information received through the mail. H.B. 3786 seeks to streamline the operations of the comptroller's office by providing the comptroller the authority to send or require the submission of certain items electronically.

H.B. 3786 amends current law relating to the authority of the comptroller to send, or to require the submission to the comptroller of, certain ad valorem tax-related items electronically.

RULEMAKING AUTHORITY

Rulemaking authority is expressly granted to the Comptroller of Public Accounts of the State of Texas in SECTION 1 (Section 5.03, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 5.03, Tax Code, by adding Subsection (d), as follows:

(d) Authorizes the Comptroller of Public Accounts of the State of Texas (comptroller), notwithstanding any other provision of Title 1 (Property Tax Code), after providing notice, to require a document, payment, notice, report, or other item required to be submitted to the comptroller under this title to be submitted electronically and to send a document, payment, notice, report or other item the comptroller is required to send under this title electronically. Authorizes the comptroller to adopt rules to administer this subsection, including rules specifying the format of an item electronically submitted to or sent by the comptroller.

SECTION 2. Effective date: September 1, 2021.