

By: Taylor

S.B. No. 1224

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the use by a property owner of a common or contract  
3 carrier to send a payment, report, application, statement, or other  
4 document or paper to a taxing unit or taxing official.

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

6 SECTION 1. Section 1.08, Tax Code, is amended to read as  
7 follows:

8 Sec. 1.08. TIMELINESS OF ACTION BY MAIL OR COMMON OR  
9 CONTRACT CARRIER. When a property owner is required by this title  
10 to make a payment or to file or deliver a report, application,  
11 statement, or other document or paper by a specified due date, the  
12 property owner's [his] action is timely if it is properly addressed  
13 with postage or handling charges prepaid and:

14 (1) it is sent by regular first-class mail [~~, properly~~  
15 ~~addressed with postage prepaid,~~] and

16 [~~(2) it~~] bears a post office cancellation mark of a  
17 date earlier than or on the specified due date and within the  
18 specified period;

19 (2) it is sent by common or contract carrier and bears  
20 a receipt mark indicating a date earlier than or on the specified  
21 due date and within the specified period; or

22 (3) it is sent by regular first-class mail or common or  
23 contract carrier and the property owner furnishes satisfactory  
24 proof that it was deposited in the mail or with the common or

1 contract carrier on or before the specified due date and within the  
2 specified period.

3         SECTION 2. The changes in law made by this Act apply only to  
4 a payment, report, application, statement, or other document or  
5 paper sent by a property owner on or after the effective date of  
6 this Act. A payment, report, application, statement, or other  
7 document or paper sent by a property owner before the effective date  
8 of this Act is governed by the law in effect when the payment,  
9 report, application, statement, or other document or paper was  
10 sent, and that law is continued in effect for that purpose.

11         SECTION 3. This Act takes effect immediately if it receives  
12 a vote of two-thirds of all the members elected to each house, as  
13 provided by Section 39, Article III, Texas Constitution. If this  
14 Act does not receive the vote necessary for immediate effect, this  
15 Act takes effect September 1, 2013.