

1-1 By: Taylor of Galveston S.B. No. 1095  
 1-2 (In the Senate - Filed February 24, 2017; March 7, 2017,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 April 25, 2017, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 13, Nays 0; April 25, 2017,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23			X	

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 1095 By: Taylor of Galveston

1-25 A BILL TO BE ENTITLED  
 1-26 AN ACT

1-27 relating to certain procedures for tax redeterminations and refund  
 1-28 claims.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 111.009, Tax Code, is amended by  
 1-31 amending Subsections (b) and (d) and adding Subsection (e) to read  
 1-32 as follows:

1-33 (b) A petition for redetermination must be filed before the  
 1-34 expiration of 60 [~~30~~] days after the date [~~on which the service of~~]  
 1-35 the notice of determination is issued [~~completed~~] or the  
 1-36 redetermination is barred. If a petition for redetermination is  
 1-37 not filed before the expiration of the period provided by this  
 1-38 subsection, the determination is final on the expiration of the  
 1-39 period.

1-40 (d) An order or decision of the comptroller on a petition  
 1-41 for redetermination becomes final at the time a decision or order in  
 1-42 a contested case is final under Chapter 2001, Government Code [~~20~~]  
 1-43 [~~days after service on the petitioner of the notice of the order or~~]  
 1-44 [~~decision~~].

1-45 (e) A taxpayer who is dissatisfied with the decision on a  
 1-46 motion for redetermination is entitled to file a motion for  
 1-47 rehearing in the time provided by Chapter 2001, Government Code,  
 1-48 for filing a motion for rehearing in a contested case.

1-49 SECTION 2. Sections 111.105(a), (b), and (c), Tax Code, are  
 1-50 amended to read as follows:

1-51 (a) A person claiming a refund under Section 111.104 is  
 1-52 entitled to a hearing on the claim if the person requests a hearing  
 1-53 on or before the 60th [~~30th~~] day after the date the comptroller  
 1-54 issues a letter denying the claim for refund. The person is  
 1-55 entitled to 20 days' notice of the time and place of the hearing.

1-56 (b) A decision or order of the comptroller following a  
 1-57 hearing on a claim for a refund becomes final at the time a decision  
 1-58 or order in a contested case is final under Chapter 2001, Government  
 1-59 Code [~~20 days after service on the claimant of the notice of the~~]  
 1-60 [~~order or decision~~].

2-1 (c) A tax refund claimant who is dissatisfied with the  
2-2 decision on the claim is entitled to file a motion for rehearing in  
2-3 the time provided by Chapter 2001, Government Code, for filing a  
2-4 motion for rehearing in a contested case.

2-5 SECTION 3. (a) Section 111.009(b), Tax Code, as amended by  
2-6 this Act, applies only to a petition for redetermination in  
2-7 connection with a notice of determination issued on or after the  
2-8 effective date of this Act. A petition for redetermination in  
2-9 connection with a notice of determination issued before the  
2-10 effective date of this Act is governed by the law in effect when the  
2-11 notice was issued, and the former law is continued in effect for  
2-12 that purpose.

2-13 (b) Sections 111.009(d) and 111.105(b) and (c), Tax Code, as  
2-14 amended by this Act, and Section 111.009(e), Tax Code, as added by  
2-15 this Act, apply only to an order or decision signed on or after the  
2-16 effective date of this Act. An order or decision signed before the  
2-17 effective date of this Act is governed by the law in effect when the  
2-18 order or notice was signed, and the former law is continued in  
2-19 effect for that purpose.

2-20 (c) Section 111.105(a), Tax Code, as amended by this Act,  
2-21 applies only to a request for a hearing in connection with a letter  
2-22 denying a claim for refund issued on or after the effective date of  
2-23 this Act. A request for a hearing in connection with a letter  
2-24 issued before the effective date of this Act is governed by the law  
2-25 in effect when the letter was issued, and the former law is  
2-26 continued in effect for that purpose.

2-27 SECTION 4. This Act takes effect September 1, 2017.

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