

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Bill No. 2180, Page 1, Section A, Line 3, by inserting after all of said section
2 and line the following:

3
4 "32.058. 1. Notwithstanding any provision of law requiring the use of certified mail or
5 registered mail to the contrary, including but not limited to provisions contained in chapters 32,
6 105, 135, 140, 142, 143, 144, 148, 149, 238, 253, 301, 302, and 479, the director may choose to
7 mail any document by first class mail to the intended recipient's last known address in lieu of
8 certified mail or registered mail. If the director is otherwise statutorily required to use certified
9 or registered mail to send a document, but chooses pursuant to this section to send such
10 document by first class mail, and the director is subsequently notified by the United States Postal
11 Service that the document is not deliverable to the intended recipient at the last known address
12 for a reason other than refusal by the addressee, the director shall make one further attempt to
13 reissue such document after attempting, if necessary, to obtain an updated mailing address.
14 Nothing in this section prohibits the director from making multiple additional attempts to reissue
15 the document.

16 2. The delivery of a document using email, encrypted electronic message, or both,
17 including by an attachment to such email or encrypted electronic message, shall satisfy any
18 obligation of the director to send such document to the intended recipient by certified mail,
19 registered mail, or any other method.

20 3. As used in this section, the following terms mean:

21 (1) "Director", includes the director of revenue, the department of revenue, and any
22 division thereof; and

23 (2) "Document", includes, but is not limited to, any notice, request, record, assessment,
24 decision, order, letter ruling, agreement, or certificate, whether in electronic or non-electronic
25 form."; and

26
27 Further amend said bill by amending the title, enacting clause, and intersectional references
28 accordingly.

Action Taken _____ Date _____