

BILL ANALYSIS

Senate Research Center

S.B. 155
By: Nixon
State Affairs
01-22-97
As Filed

DIGEST

Currently, Texas law does not prohibit a person who is delinquent in paying taxes from being elected to public office. S.B. 155 would prohibit such a person from being a candidate for or holding elective office.

PURPOSE

As proposed, S.B. 155 prohibits the election of a person who is delinquent in the payment of taxes.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 572, Government Code, by adding Subchapter D, as follows:

SUBCHAPTER D. REQUIREMENT FOR ELECTIVE OFFICERS TO BE CURRENT ON TAXES

Sec. 572.101. DEFINITIONS. Defines "elective office" and "tax."

Sec. 572.102. INELIGIBILITY FOR CANDIDACY OR OFFICE. Prohibits a person from being a candidate for or hold an elective office if the person owes a tax that has not been paid for more than one year after payment is due. Provides that Subsection (a) does not apply if a good faith dispute exists between the person and the entity that collects the tax on whether the tax is owed or the amount of the tax.

Sec. 572.103. DETERMINATION BY COMMISSION. Sets forth the duties of the Texas Ethics Commission (commission) if the commission finds that a person has violated Section 572.102.

Sec. 572.104. FAILURE TO PAY DELINQUENT TAXES. Requires the commission to notify certain authorities if a person fails to pay taxes in the time prescribed by Section 572.103. Requires the commission to notify certain authorities if the person is both a candidate for elected office and holds an elected office. Requires the authority responsible for preparing the ballot to omit the name of the person from the ballot upon receipt of notification under Subsection (a)(1). Prohibits the counting of a vote for the person if by law it is too late to omit the person's name from the ballot. Requires the authority authorized to make an appointment or order a special election to fill a vacancy in the elected office, to declare a vacancy in the office, upon receipt of notification under Subsection (a)(2). Provides that a person whose name is removed from the ballot under this section is not eligible to be named as a replacement nominee on the ballot for the election for that office. Provides that a person who is removed from office under this section is not eligible to fill the vacancy for the remainder of the unexpired term for that office.

Sec. 572.105. APPEAL TO COURT. Provides that if a final decision of the commission under Section 572.103 is appealed under Section 571.133 and the court upholds the decision

of the commission, the time prescribed for making payment of taxes under Section 572.103 is measured from the day the decision of the court becomes final.

SECTION 2. Amends the chapter heading to Chapter 572, Election Code, as follows:

CHAPTER 572. New heading: PERSONAL FINANCIAL DISCLOSURE, STANDARDS OF CONDUCT, CONFLICT OF INTEREST, AND REQUIREMENT FOR ELECTIVE OFFICER TO BE CURRENT ON TAXES

SECTION 3. Amends Section 141.031, Election Code, to make conforming changes.

SECTION 4. Effective date: December 1, 1997 pending voter approval.

SECTION 5. Emergency clause.