

BILL ANALYSIS

Senate Research Center
79R5960 DRH-F

H.B. 1471
By: Hegar (Deuell)
Intergovernmental Relations
5/2/2005
Engrossed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

Chapter 112 (County Financial Accounting), Local Government Code, pertains to county financial accounting systems including the collection of occupation taxes owed to the county. Under current law, although a county tax assessor-collector is charged with collecting all occupation taxes owed to a county, a county clerk is charged with issuing an occupation tax license, maintaining an occupation tax account and providing two separate reports each month related to occupation tax licenses issued that month.

H.B. 1471 amends Section 112.035 (Occupation Tax Records), Local Government Code, by transferring to the county tax assessor-collector all duties associated with the collection and maintenance of occupation taxes owed to the county in an effort to streamline the process related to the occupation tax collected by the county.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 112.035(b), (c), and (d), Local Government Code, as follows:

- (b) Requires the tax assessor-collector on payment of the tax, rather than the county clerk, on presentation of the receipt, to pay into the treasury the amount of the tax collected for the county. Makes a conforming change.
- (c) Requires the tax assessor-collector to keep an occupation tax account. Makes a conforming change. Deletes existing text requiring the county clerk to maintain the occupation tax account.
- (d) Requires the tax assessor-collector to make two reports at the end of each month. Requires the tax assessor-collector to mail the first report, relating to licenses issued on taxes paid to the state, to the comptroller of public accounts (comptroller). Authorizes the report, if authorized by the comptroller, to be submitted electronically instead of by mail. Requires the tax assessor-collector to file the second report, relating to licenses issued on taxes paid to the county, with a county officer designated by the commissioners court. Makes conforming changes.

SECTION 2. Effective date: September 1, 2005.