

BILL ANALYSIS

Senate Research Center
79R4405 MFC-F

S.B. 692
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Intergovernmental Relations
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As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

As proposed, S.B. 692 clarifies the amount of the fee the county tax assessor-collector is entitled to for assessing and collecting the taxes for a river authority whose enabling act authorizes a tax, specifies the maximum tax rate, and specifies the maximum fee that the river authority may pay for the tax assessor-collector assessing and collecting the river authority's taxes.

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 Section 6.27, Tax Code, by amending Subsection (b) and adding Subsection (d), as follows:

(b) Provides that the county assessor-collector is entitled to a reasonable fee, except as provided by Subsection (d), which may not exceed the actual costs incurred, for assessing and collecting taxes for a taxing unit pursuant to Section 6.23(a)(1), (2), or (3) (Duties of Assessor and Collector). Makes nonsubstantive changes.

(d) Authorizes a river authority, if a law enacted under Section 59 (Conservation and Development of Natural Resources and Parks and Recreational Facilities; Conservation and Reclamation Districts), Article XVI, Texas Constitution, creating the authority authorizes it to impose a tax, specifies the maximum tax rate, and specifies the maximum fee, to pay for the assessment and collection of the authority's taxes. Prohibits the county assessor-collector from charging the river authority a fee for assessing and collecting the taxes that exceeds the fee specified in the law creating the river authority, if the county assessor-collector assesses and collects the taxes the river authority imposes pursuant to Section 6.23(a) (1), (2), or (3).

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2005.