

By: Puente

H.B. No. 87

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the fee a county tax assessor-collector may charge for
3 assessing and collecting ad valorem taxes for a river authority.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 6.27, Tax Code, is amended by amending
6 Subsection (b) and adding Subsection (d) to read as follows:

7 (b) Except as provided by Subsection (d), the [The] county
8 assessor-collector is entitled to a reasonable fee, which may not
9 exceed the actual costs incurred, for assessing and collecting
10 taxes for a taxing unit pursuant to Section 6.23(a)(1), (2), or (3)
11 ~~[Subdivisions (1) through (3) of Subsection (a) of Section 6.23 of~~
12 ~~this code]~~.

13 (d) If the law creating a river authority authorizes the
14 river authority to impose a tax, specifies the maximum tax rate,
15 requires the county assessor-collector to assess and collect the
16 taxes the river authority imposes in the county, and specifies the
17 maximum fee the county assessor-collector may charge the river
18 authority for assessing and collecting the taxes, the county
19 assessor-collector may not charge the river authority a fee for
20 assessing and collecting the taxes that exceeds the fee specified
21 in the law creating the river authority.

22 SECTION 2. This Act takes effect November 1, 2003.