

1-1 By: Griggs (Senate Sponsor - Nelson) H.B. No. 195  
1-2 (In the Senate - Received from the House March 31, 2003;  
1-3 April 3, 2003, read first time and referred to Committee on  
1-4 Education; May 19, 2003, reported favorably by the following vote:  
1-5 Yeas 6, Nays 0; May 19, 2003, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to the collection and distribution of delinquent ad  
1-9 valorem taxes imposed by county education districts.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 33.09, Tax Code, is amended to read as  
1-12 follows:

1-13 Sec. 33.09. TRANSFER OF DELINQUENT COUNTY EDUCATION  
1-14 DISTRICT TAXES [~~IN CERTAIN COUNTIES~~]. (a) [~~This section applies~~  
1-15 ~~only to a county with a population of less than 22,000.~~

1-16 [~~(b)~~] In this section, "county education district taxes"  
1-17 means ad valorem taxes imposed by a county education district under  
1-18 former Section 20.945, Education Code.

1-19 (b) Not later than September 15, 2003, the  
1-20 successor-in-interest to a county education district shall  
1-21 transfer to the component school districts of the county education  
1-22 district all money held by the successor-in-interest that  
1-23 represents delinquent county education district taxes collected  
1-24 after August 31, 1993, less the amount of any costs incurred by the  
1-25 successor-in-interest to collect or maintain that money to the  
1-26 extent that those costs have not been previously reimbursed from  
1-27 the taxes collected. For purposes of this subsection, taxes  
1-28 collected include any penalties or interest collected with the  
1-29 taxes. The amount transferred to each school district must be equal  
1-30 to the difference between:

1-31 (1) the amount of the delinquent county education  
1-32 district taxes held by the successor-in-interest that were  
1-33 collected from property located in the school district; and

1-34 (2) the school district's share of the unreimbursed  
1-35 costs of collecting and maintaining the money distributed, computed  
1-36 by multiplying the total unreimbursed costs of collecting and  
1-37 maintaining the money by a fraction, the numerator of which is the  
1-38 amount of the delinquent county education district taxes held by  
1-39 the successor-in-interest that were collected from property  
1-40 located in the school district, and the denominator of which is the  
1-41 total amount of the delinquent county education district taxes held  
1-42 by the successor-in-interest.

1-43 (c) Not later than September 15, 2003, the [~~The~~]  
1-44 successor-in-interest to a county education district shall [~~may~~]  
1-45 transfer to the component school districts of the county education  
1-46 district all uncollected delinquent county education district  
1-47 taxes not previously transferred to the component school districts.  
1-48 The uncollected delinquent taxes [~~amount~~]  
1-49 transferred to each school district must be the uncollected delinquent county education  
1-50 district taxes imposed on property located in the school district  
1-51 [in proportion to the ratio that the school district's weighted  
1-52 average daily attendance for the 1992-1993 school year bears to the  
1-53 weighted average daily attendance of all school districts in the  
1-54 county education district for that year. For purposes of this  
1-55 section, "weighted average daily attendance" is determined in the  
1-56 manner provided by former Section 16.302, Education Code, as that  
1-57 section existed September 1, 1992].

1-58 (d) A school district to which uncollected delinquent  
1-59 county education district taxes are transferred under this section  
1-60 is responsible for:

1-61 (1) collecting or contracting for the collection of  
1-62 the taxes; and

1-63 (2) preparing and submitting any report required by  
1-64 the commissioner of education or the comptroller of the amount of

2-1 delinquent county education taxes collected.  
2-2 (e) This section expires February 1, 2014.  
2-3 SECTION 2. This Act takes effect September 1, 2003.

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