

By: Nelson

S.B. No. 678

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

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

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

4 (2) the school district's share of the unreimbursed
5 costs of collecting and maintaining the money distributed, computed
6 by multiplying the total unreimbursed costs of collecting and
7 maintaining the money by a fraction, the numerator of which is the
8 amount of the delinquent county education district taxes held by
9 the successor-in-interest that were collected from property
10 located in the school district, and the denominator of which is the
11 total amount of the delinquent county education district taxes held
12 by the successor-in-interest.

13 (c) Not later than September 15, 2003, the [~~The~~]
14 successor-in-interest to a county education district shall [~~may~~]
15 transfer to the component school districts of the county education
16 district all uncollected delinquent county education district
17 taxes not previously transferred to the component school districts.
18 The uncollected delinquent taxes [~~amount~~]
19 transferred to each school district must be the uncollected delinquent county education
20 district taxes imposed on property located in the school district
21 [in proportion to the ratio that the school district's weighted
22 average daily attendance for the 1992-1993 school year bears to the
23 weighted average daily attendance of all school districts in the
24 county education district for that year. For purposes of this
25 section, "weighted average daily attendance" is determined in the
26 manner provided by former Section 16.302, Education Code, as that
27 section existed September 1, 1992].

1 (d) A school district to which uncollected delinquent
2 county education district taxes are transferred under this section
3 is responsible for:

4 (1) collecting or contracting for the collection of
5 the taxes; and

6 (2) preparing and submitting any report required by
7 the commissioner of education or the comptroller of the amount of
8 delinquent county education taxes collected.

9 (e) This section expires February 1, 2014.

10 SECTION 2. This Act takes effect September 1, 2003.