

## **BILL ANALYSIS**

H.B. 1471  
By: Hegar  
Local Government Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Chapter 112, 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. HB 1471 proposes to amend Section 112.035, 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**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

SECTION 1. Amends Section 112.035 (b), (c) and (d) to transfer the duties associated with occupation taxes owed to a county from the county clerk to the tax assessor collector.

SECTION 2. Provides effective date of September 1, 2005.

### **EFFECTIVE DATE**

This Act takes effect September 1, 2005.