

BILL ANALYSIS

S.B. 692
By: Madla
Natural Resources
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Sections 6.23(a) and 6.27(b), Tax Code authorize a county tax assessor-collector to collect property taxes for other taxing entities, and charge a reasonable fee for doing so. However, the San Antonio River Authority's (SARA) enabling act states that the fee it pays for assessing and collecting taxes shall be two percent of the taxes collected.

S.B. 692 would address the inconsistency between the tax assessor-collector's authority to impose a reasonable fee and the maximum fee that SARA may pay for such services under its enabling act. The bill would clarify that the county tax assessor-collector's fee may not exceed the amount specified in the river authority's enabling act.

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

S.B. 692 provides that a county assessor-collector may not charge a fee for assessing and collecting taxes for a river authority that exceeds the maximum rate provided for in the authority's enabling act for a river authority whose enabling statute enacted under Section 59, Article XVI, Texas Constitution authorizes the river authority to impose a tax, specifies the maximum tax rate, specifies the maximum fee that the river authority may pay for assessment and collection of the authority's taxes, and whose tax is collected by a county assessor-collector.

EFFECTIVE DATE

S.B. 692 takes effect immediately if it receives a 2/3rds vote in both chambers, otherwise it takes effect Sept. 1, 2005.