

By: Hegar

H.B. No. 1471

A BILL TO BE ENTITLED

AN ACT

relating to the collection and administration of an occupation tax owed to a county.

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

SECTION 1. Sections 112.035(b), (c), and (d), Local Government Code, are amended to read as follows:

(b) On payment of the tax, the tax assessor-collector ~~[presentation of the receipt, the county clerk]~~ shall:

(1) issue the person a license in the name of the state, the county, or both, according to the tax that the person paid, that authorizes the person to engage in the occupation during the period for which the tax is paid; and

(2) pay into the treasury the amount of the tax collected for the county.

(c) The tax assessor-collector ~~[county clerk]~~ shall keep an occupation tax account ~~[for the tax assessor-collector]~~. ~~[In the occupation tax account, the clerk shall charge the tax assessor-collector with each license issued for the county. The clerk shall credit the officer with the officer's commissions and with the amount that the officer pays into the treasury after the officer files with the clerk the proper receipt from the county treasurer.]~~

(d) At the end of each month, the tax assessor-collector ~~[county clerk]~~ shall make two reports. The tax assessor-collector

1 ~~[clerk]~~ shall mail the first report, relating to licenses issued on
2 taxes paid to the state, to the comptroller of public accounts. If
3 authorized by the comptroller, the report may be submitted
4 electronically instead of by mail. The tax assessor-collector
5 ~~[clerk]~~ shall file the second report, relating to licenses issued
6 on taxes paid to the county, with a county officer designated by the
7 commissioners court ~~[in the clerk's office]~~. Each report must
8 contain the information stated in the ~~[tax assessor-collector's]~~
9 receipt for the tax and shall be dated and signed under the tax
10 assessor-collector's ~~[clerk's]~~ official seal.

11 SECTION 2. This Act takes effect September 1, 2005.