

By: Hegar

H.B. No. 1471

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the collection and administration of an occupation tax  
3 owed to a county.

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

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

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

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

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

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

23 (d) At the end of each month, the tax assessor-collector  
24 ~~[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.