

1-1 By: Hegar (Senate Sponsor - Deuell) H.B. No. 1471  
1-2 (In the Senate - Received from the House April 18, 2005;  
1-3 April 19, 2005, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 5, 2005, reported favorably by  
1-5 the following vote: Yeas 4, Nays 0; May 5, 2005, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to the collection and administration of an occupation tax  
1-9 owed to a county.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Sections 112.035(b), (c), and (d), Local  
1-12 Government Code, are amended to read as follows:

1-13 (b) On payment of the tax, the tax assessor-collector  
1-14 [presentation of the receipt, the county clerk] shall:

1-15 (1) issue the person a license in the name of the  
1-16 state, the county, or both, according to the tax that the person  
1-17 paid, that authorizes the person to engage in the occupation during  
1-18 the period for which the tax is paid; and

1-19 (2) pay into the treasury the amount of the tax  
1-20 collected for the county.

1-21 (c) The tax assessor-collector [county clerk] shall keep an  
1-22 occupation tax account [for the tax assessor-collector]. [In the  
1-23 occupation tax account, the clerk shall charge the tax  
1-24 assessor-collector with each license issued for the county. The  
1-25 clerk shall credit the officer with the officer's commissions and  
1-26 with the amount that the officer pays into the treasury after the  
1-27 officer files with the clerk the proper receipt from the county  
1-28 treasurer.]

1-29 (d) At the end of each month, the tax assessor-collector  
1-30 [county clerk] shall make two reports. The tax assessor-collector  
1-31 [clerk] shall mail the first report, relating to licenses issued on  
1-32 taxes paid to the state, to the comptroller of public accounts. If  
1-33 authorized by the comptroller, the report may be submitted  
1-34 electronically instead of by mail. The tax assessor-collector  
1-35 [clerk] shall file the second report, relating to licenses issued  
1-36 on taxes paid to the county, with a county officer designated by the  
1-37 commissioners court [in the clerk's office]. Each report must  
1-38 contain the information stated in the [tax assessor-collector's]  
1-39 receipt for the tax and shall be dated and signed under the tax  
1-40 assessor-collector's [clerk's] official seal.

1-41 SECTION 2. This Act takes effect September 1, 2005.

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