

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the fee a county tax assessor-collector may charge for
3 assessing and collecting ad valorem taxes for certain river
4 authorities.

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

6 SECTION 1. Section 6.27, Tax Code, is amended by amending
7 Subsection (b) and adding Subsection (d) to read as follows:

8 (b) Except as provided by Subsection (d), the [The] county
9 assessor-collector is entitled to a reasonable fee, which may not
10 exceed the actual costs incurred, for assessing and collecting
11 taxes for a taxing unit pursuant to Section 6.23(a)(1), (2), or (3)
12 ~~[Subdivisions (1) through (3) of Subsection (a) of Section 6.23 of~~
13 ~~this code]~~.

14 (d) If a law enacted under Section 59, Article XVI, Texas
15 Constitution, creating a river authority authorizes the river
16 authority to impose a tax, specifies the maximum tax rate, and
17 specifies the maximum fee that the authority may pay for the
18 assessment and collection of the authority's taxes, and if the
19 county assessor-collector assesses and collects the taxes the river
20 authority imposes pursuant to Section 6.23(a)(1), (2), or (3), the
21 county assessor-collector may not charge the river authority a fee
22 for assessing and collecting the taxes that exceeds the fee
23 specified in the law creating the river authority.

24 SECTION 2. The change in law made by this Act applies

1 beginning with taxes imposed for the 2005 tax year. The fee charged
2 for collecting or assessing and collecting taxes for a tax year
3 preceding the 2005 tax year is covered by the law in effect
4 immediately before the effective date of this Act, and the former
5 law is continued in effect for that purpose.

6 SECTION 3. This Act takes effect immediately if it receives
7 a vote of two-thirds of all the members elected to each house, as
8 provided by Section 39, Article III, Texas Constitution. If this
9 Act does not receive the vote necessary for immediate effect, this
10 Act takes effect September 1, 2005.