

A BILL TO BE ENTITLED

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AN ACT

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

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

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

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

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

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.