

1-1 By: Madla S.B. No. 692
1-2 (In the Senate - Filed February 23, 2005; March 2, 2005,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; March 10, 2005, reported favorably by the following
1-5 vote: Yeas 5, Nays 0; March 10, 2005, sent to printer.)

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

1-8 relating to the fee a county tax assessor-collector may charge for
1-9 assessing and collecting ad valorem taxes for certain river
1-10 authorities.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 6.27, Tax Code, is amended by amending
1-13 Subsection (b) and adding Subsection (d) to read as follows:

1-14 (b) Except as provided by Subsection (d), the [The] county
1-15 assessor-collector is entitled to a reasonable fee, which may not
1-16 exceed the actual costs incurred, for assessing and collecting
1-17 taxes for a taxing unit pursuant to Section 6.23(a)(1), (2), or (3)
1-18 [Subdivisions (1) through (3) of Subsection (a) of Section 6.23 of
1-19 this code].

1-20 (d) If a law enacted under Section 59, Article XVI, Texas
1-21 Constitution, creating a river authority authorizes the river
1-22 authority to impose a tax, specifies the maximum tax rate, and
1-23 specifies the maximum fee that the authority may pay for the
1-24 assessment and collection of the authority's taxes, and if the
1-25 county assessor-collector assesses and collects the taxes the river
1-26 authority imposes pursuant to Section 6.23(a)(1), (2), or (3), the
1-27 county assessor-collector may not charge the river authority a fee
1-28 for assessing and collecting the taxes that exceeds the fee
1-29 specified in the law creating the river authority.

1-30 SECTION 2. The change in law made by this Act applies
1-31 beginning with taxes imposed for the 2005 tax year. The fee charged
1-32 for collecting or assessing and collecting taxes for a tax year
1-33 preceding the 2005 tax year is covered by the law in effect
1-34 immediately before the effective date of this Act, and the former
1-35 law is continued in effect for that purpose.

1-36 SECTION 3. This Act takes effect immediately if it receives
1-37 a vote of two-thirds of all the members elected to each house, as
1-38 provided by Section 39, Article III, Texas Constitution. If this
1-39 Act does not receive the vote necessary for immediate effect, this
1-40 Act takes effect September 1, 2005.

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