

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

March 7, 2005

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: SB692 by Madla (Relating to the fee a county tax assessor-collector may charge for assessing and collecting ad valorem taxes for certain river authorities.), **As Introduced**

No fiscal implication to the State is anticipated.

This bill would amend Section 6.27 of the Tax Code, relating to the collection fee charged by county assessor-collectors that collect property taxes for certain river authorities. Under the bill, the fee could not exceed the fee specified in the law that created the river authority. The bill would apply to a river authority created under Section 59, Article XVI of the Texas Constitution, if the authorizing legislation granted the river authority the power to impose a property tax, specified a maximum rate, and specified a maximum assessment and collection fee.

Local Government Impact

Current law allows a county assessor-collector to receive a reasonable fee, not to exceed actual costs, for providing collection services to another taxing unit. Counties subject to the provisions of the bill may incur additional costs if their actual costs exceeded the maximum fee provided for in a river authority's enabling legislation; however, the amount is not anticipated to be significant.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, DLBa, WP, DLBe