## **BILL ANALYSIS**

Senate Research Center 81R26824 JSC-D

C.S.S.B. 2444
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Jurisprudence
4/23/2009
Committee Report (Substituted)

## **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Noncustodial, obligor parents must pay child support in an amount based on the calculation of their net resources. In determining an obligor parent's net resources, current law deducts certain expenses off the top of that parent's gross resources. These deductions include Social Security taxes, federal income taxes, state income taxes, union dues, and expenses for the cost of health insurance or cash medical support for the obligor's child ordered by the court under Section 154.182 (Health Care Coverage for Child), Family Code.

Once these deductions have been taken the remaining amount is deemed the obligor parent's net resources. The obligor parent must then pay a percentage of his or her net resources in child support.

C.S.S.B. 2444 amends current law relating to calculation of the net resources of a person ordered to pay child support.

## **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

## **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 154.062, Family Code, by amending Subsection (d) and adding Subsection (f), as follows:

- (d) Requires the court to deduct certain items from resources to determine the net resources available for child support, including if the obligor does not pay social security taxes, nondiscretionary retirement plan contributions.
- (f) Provides that for purposes of Subsection (d)(6) (relating to requiring the court to deduct nondiscretionary retirement plan contributions), a nondiscretionary retirement plan is a plan to which an employee is required to contribute as a condition of employment.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2009.