

BILL ANALYSIS

H.B. 2104
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The amount of a bond for county taxes given by the county assessor-collector is currently capped at \$100,000. H.B. 2104 seeks to allow certain counties to set the maximum amount of such a bond in an amount greater than \$100,000.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2104 amends the Tax Code to set the minimum amount of the bond for county taxes payable to the commissioners court of the county at \$2,500. The bill authorizes the commissioners court of a county with a population of 1.5 million or more to by order set the maximum amount of the bond in an amount greater than \$100,000, as an exception to the existing \$100,000 ceiling for such a bond, and requires such a bond to be approved by the commissioners court to be effective. The bill makes conforming and nonsubstantive changes.

EFFECTIVE DATE

September 1, 2011.