

BILL ANALYSIS

C.S.H.B. 3790
By: Pitts
Appropriations
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Due to the current budget shortfall, state agencies and institutions of higher education were asked to prioritize spending based on core functions and essential services. The committee looked to these priorities in preparation of the budget. However, certain statutory changes are also needed to conform with appropriations levels provided in H.B. 1, the General Appropriations Act. C.S.H.B. 3790 authorizes these statutory changes for the state agencies and institutions of higher education listed under Articles I through VIII of H.B. 1.

RULEMAKING AUTHORITY

It is the committee's opinion that rulemaking authority is expressly granted to the comptroller of public accounts in SECTIONS 13.04 and 14.01 of this bill.

ANALYSIS

Article 1. Reduction of Expenditures and Imposition of Charges Generally

C.S.H.B. 3790 grants authority to each public entity in the executive, judicial, or legislative branch of state government eligible to receive an appropriation to reduce or recover expenditures by taking certain specified actions.

Article 2. Fiscal Matters Regarding Regulation and Taxation of Insurers

C.S.H.B. 3790 amends the Insurance Code, in a provision requiring a Class A assessment paid by a member insurer to be allowed as a credit on the amount of premium taxes due, to specify that the Class A assessment amount is an assessment paid in each taxable year. The bill repeals a provision relating to credit for fees paid with regard to the property and casualty insurance premium tax; a provision relating to credit for fees paid with regard to the life, health, and accident insurance premium tax; a provision relating to credit for fees paid with regard to the title insurance premium tax; a provision relating to credit for fees paid with regard to expenses of examination and evaluation of a domestic insurer; and a provision relating to a tax credit authorized for certain examination expenses. The bill makes a related conforming change and makes these provisions effective on passage or, if the bill does not receive the necessary vote, September 1, 2011.

Article 3. Temporary Assistance for Needy Families and Supplemental Nutrition Assistance Programs

C.S.H.B. 3790 amends the Human Resources Code to require the Health and Human Services Commission to use appropriate technology to confirm the identity of applicants for benefits under the financial assistance program and the supplemental nutrition assistance program and to prevent duplicate participation in the programs by a person. The bill repeals a provision relating to an electronic fingerprint-imaging or photo-imaging program for adult and teen applicants for and adult and teen parent recipients of financial assistance or food stamp benefits. The bill

requires a state agency that is affected by these provisions to request a federal waiver or authorization if the agency determines that a waiver or authorization is necessary for the implementation of the provision and authorizes the agency to delay implementation until the waiver or authorization is granted. The bill makes these provisions effective on passage or, if the bill does not receive the necessary vote, September 1, 2011.

Article 4. Tax Records

C.S.H.B. 3790 amends the Occupations Code, in provisions requiring an owner to maintain a complete and itemized record of each coin-operated machine the owner purchases, receives, possesses, handles, exhibits, or displays, to require such a record to be made available for inspection by certain entities for at least four years and in accordance with the bill's provisions. The bill removes the requirement that such a record be maintained until the second anniversary of the date the owner ceases ownership of the machine that is the subject of the record.

C.S.H.B. 3790 amends the Tax Code, in a provision requiring a taxpayer who is required by provisions of law relating to state taxation to keep records open to inspection by certain entities for a four-year period, to specify that the four-year period is at a minimum. The bill requires such a taxpayer to keep records open for inspection for more than four years throughout any period when any tax, penalty, or interest may be assessed, collected, or refunded by the comptroller of public accounts or when an administrative hearing is pending before the comptroller, or a judicial proceeding is pending, to determine the amount of the tax, penalty, or interest that is to be assessed, collected, or refunded.

C.S.H.B. 3790 requires a taxpayer to produce contemporaneous records and supporting documentation appropriate to the tax or fee for the period in question to substantiate and enable verification of the taxpayer's claim related to the amount of tax, penalty, or interest to be assessed, collected, or refunded in an administrative or judicial proceeding. The bill specifies that contemporaneous records and supporting documentation appropriate to the tax or fee include certain written documentation reflecting legal relationships and taxes collected or paid. The bill specifies that summary records submitted by the taxpayer without supporting contemporaneous records and supporting documentation for the period in question are insufficient to substantiate and enable verification of the taxpayer's claim regarding the amount of tax, penalty, or interest that may be assessed, collected, or refunded.

C.S.H.B. 3790 requires a taxpayer, in a taxpayer suit after payment made under protest or a suit for a tax refund, to produce contemporaneous records and supporting documentation appropriate to the tax or fee for the period in question to substantiate and enable verification of a taxpayer's claim relating to the amount of the tax, penalty, or interest that is to be assessed, collected, or refunded. The bill, in a provision requiring certain recordkeeping relating to taxable items purchased from a retailer for a period of not less than four years from the date the record is made, unless the comptroller authorizes its destruction at an earlier date, specifies that the comptroller's authorization be in writing and includes as an alternative exception that the bill's provisions require the record to be kept for a longer period.

C.S.H.B. 3790 makes provisions relating to tax collection records, as amended by the bill, applicable to a person required to keep records under provisions of law relating to taxes on the sale, rental, and use of motor vehicles. The bill specifies that the four-year period for which permit holders under provisions of law relating to the cigarette tax and the cigars and tobacco products tax are required to keep records available for inspection and copying is a minimum four-year period. The bill requires a person required to keep records under provisions of law relating to boat and boat motor sales and use taxes and motor fuel taxes to also keep records as required by provisions relating to tax collection records, as amended by the bill.

C.S.H.B. 3790 makes related conforming changes and makes these provisions relating to tax records effective on passage or, if the bill does not receive the necessary vote, September 1,

2011.

Article 5. Collection Improvement Program

C.S.H.B. 3790 amends the Code of Criminal Procedure to remove references to the comptroller from provisions of law relating to the program to improve the collection of court costs, fees, and fines imposed in criminal cases and to transfer the comptroller's applicable responsibilities under the program to the Office of Court Administration of the Texas Judicial System. The bill removes the requirement that the comptroller consult with the office in determining how frequently to conduct certain audits with regard to the program.

C.S.H.B. 3790 amends the Local Government Code to make conforming changes relating to this transfer in provisions of law relating to the portion of certain criminal and civil fees retained by a county or municipality and relating to the time payment criminal fee.

Article 6. Penalties for Failure to Report or Remit Certain Taxes or Fees

C.S.H.B. 3790 amends the Tax Code to impose an additional penalty of \$50 for a failure to file or to timely file, as applicable, a required tax report, regardless of whether the taxpayer subsequently files the report or whether any taxes were due from the taxpayer for the reporting period under the required report, on the following persons: a person required to file a sales and use tax report; the owner of a motor vehicle subject to the tax on gross rental receipts; the seller of a motor vehicle sold in a seller-financed sale; a person required to file a hotel occupancy tax report; a person required to file a motor tax fuel report; a person required to file a franchise tax report; and a person required to file a mixed beverage tax report.

C.S.H.B. 3790 establishes that a hearing in which the issue relates to an additional penalty imposed under provisions of law relating to a failure to report or pay sales and use tax, as added by the bill, is not a contested case with regard to hearings conducted by the tax division of the State Office of Administrative Hearings.

C.S.H.B. 3790 authorizes the comptroller, if a person fails to file a report required of wholesalers and distributors of beer, wine, and malt liquor, to impose an additional penalty under provisions relating to failure to report or pay tax, as added by the bill.

C.S.H.B. 3790 requires a permittee who fails to file a required mixed beverage tax report or who fails to pay a required mixed beverage tax when due to pay five percent of the amount due as a penalty, and, if the permittee fails to file the report or pay the tax within 30 days after the day the tax or report is due, to pay an additional five percent of the amount due as an additional penalty. The bill sets the minimum penalty at \$1 and establishes that a delinquent tax draws interest beginning 60 days from the due date.

C.S.H.B. 3790 repeals provisions relating to a failure to file a required report with regard to the sales and use tax on three or more occasions. The bill makes conforming changes.

C.S.H.B. 3790 amends the Health and Safety Code to require a seller of a prepaid wireless telecommunications service who fails to remit the prepaid 9-1-1 emergency services fee or file a related report to pay five percent of the amount due and payable as a penalty, and, if the seller fails to file the report or remit the fee within 30 days after the day the fee or report is due, an additional five percent of the amount due and payable as an additional penalty. The bill imposes an additional penalty of \$50 on a seller who fails to file a report for the prepaid 9-1-1 emergency services fee and establishes that the penalty is assessed without regard to whether the seller subsequently files the report or whether any taxes were due from the seller for the reporting period under the required report.

C.S.H.B. 3790 makes these provisions effective on passage or, if the bill does not receive the

necessary vote, September 1, 2011.

Article 7. Certain Foundation School Program Payments

C.S.H.B. 3790 amends the Education Code to change the payment period for the installment of the foundation school fund totaling 15 percent of the yearly entitlement of a category 2 school district from on or before the 25th day of August to after the 5th day of September and not later than the 10th day of September of the calendar year following the calendar year of the 22 percent installment payment made to the district on or before the 25th day of September of a fiscal year. The bill changes the payment period for the installment of the foundation school fund totaling 20 percent of the yearly entitlement of a category 3 school district from on or before the 25th day of August to after the 5th day of September and not later than the 10th day of September of the calendar year following the calendar year of the 45 percent installment payment made to the district on or before the 25th day of September of a fiscal year. The bill excepts these payments from the requirement that previously unpaid additional funds from prior years owed to a district be paid to the district together with the September payment of the current year entitlement and specifies that the years to which this requirement refers are fiscal years

C.S.H.B. 3790 repeals a Government Code provision requiring the comptroller to estimate the amount from the state lottery account to be transferred to the foundation school program by a certain date and to transfer that amount by a certain date.

Article 8. Unclaimed Property

C.S.H.B. 3790 amends the Property Code to change the date from June 30 to June 1 on which each holder who holds certain property that is presumed abandoned is required to file a report of that property by a certain deadline. The bill changes that deadline from on or before the following November 1 to on or before the following July 1.

C.S.H.B. 3790 requires a person who holds property on June 1, rather than June 30, valued at more \$250 that is presumed abandoned to mail to the last known address of the known owner on or before the preceding May 1, rather than on or before the following August 1, written notice stating that the holder is holding the property and the holder may be required to deliver the property to the comptroller by a certain deadline if unclaimed. The bill changes that deadline from on or before November 1 to on or before July 1.

C.S.H.B. 3790 changes the date from June 30 to June 1 on which each holder of certain property presumed to be abandoned is required to deliver the property to the comptroller by a certain deadline and changes that deadline from the following November 1 to the following July 1 and makes conforming changes.

C.S.H.B. 3790 changes the date from June 30 to June 1 on which a holder who holds certain property presumed abandoned holds the property in trust for the benefit of the state on behalf of the missing owner and is liable to the state for the full value of the property, plus any accrued interest and penalty. The bill makes these provisions effective January 1, 2013.

Article 9. Fiscal Matters Related to Voter Registration

C.S.H.B. 3790 amends the Election Code to remove a provision requiring the secretary of state to deliver written notice of a voter registrar's noncompliance with certain laws and rules to the comptroller and to make related conforming changes. The bill changes from the comptroller to the secretary of state the recipient to whom the registrar is required to submit a statement prepared by the registrar containing certain information relating to voter registrations.

C.S.H.B. 3790 requires the secretary of state after June 1 of each year to make payments pursuant to vouchers submitted by the registrar and approved by the secretary of state in amounts

that in the aggregated do not exceed the registrar's entitlement, removes a requirement that the comptroller issue warrants pursuant to such vouchers, and makes related conforming changes. The bill repeals a provision authorizing the comptroller to require additional proof to substantiate certain information before issuing a certain warrant relating to voter registration.

Article 10. Certain Powers and Duties of the Comptroller of Public Accounts

C.S.H.B. 3790 amends the Government Code, in a provision limiting the comptroller's authorization to execute a simplified version of a depository agreement with an eligible institution desiring to hold state deposits that are fully insured by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund to remove the specification that an eligible institution desires to hold \$98,000 or less in state deposits.

C.S.H.B. 3790 entitles the comptroller to obtain from the Department of Public Safety criminal history record information maintained by the department that the comptroller believes is necessary for enforcement and administration of provisions of law relating to motor fuel taxes.

C.S.H.B. 3790 changes the reference by which the meaning of "compensation" is provided as it relates to deductions for repayment of certain debts or tax delinquencies and establishes that this change applies to a deduction made on or after the bill's effective date for an indebtedness to a state agency regardless of the date the indebtedness accrued or the dates of the pay period for which the compensation from which the indebtedness is deducted is earned.

Article 11. Preparation and Publication of Certain Reports and Other Materials

C.S.H.B. 3790 amends the Education Code to transfer from the comptroller to the Texas Higher Education Coordinating Board responsibility for preparing a report for each state fiscal year of the number of students registered in a medical branch, school, or college, the total amount of tuition charges collected by each institution, the total amount transferred to the comptroller under provisions of law relating to medical tuition set asides, and the total amount available in the physician education loan repayment program account for the repayment of student loans of physicians. The bill makes related conforming changes.

C.S.H.B. 3790 amends the Tax Code to require the comptroller to electronically publish all materials relating to the appraisal of property and the administration of property taxes, rather than providing a free copy of all such materials to local government officials who are responsible for administering the property tax system. The bill requires the comptroller to make the materials available to local governmental officials, in addition to members of the public, and authorizes the comptroller to charge a reasonable fee to offset the costs of preparing the materials, in addition to printing and distribution costs.

C.S.H.B. 3790 specifies that the pamphlet explaining the remedies available to dissatisfied property taxpayers and the procedures to be followed in seeking remedial action published by the comptroller be electronically published and removes provisions requiring the comptroller to provide free copies of the pamphlet and authorizing the comptroller to charge a fee for multiple copies to offset costs.

C.S.H.B. 3790 requires the comptroller to prepare a biennial report of the total appraised values and taxable values of taxable property by category and the tax rates of each county, municipality, and school district in effect for the two years preceding the year in which the report is prepared. The bill requires the comptroller, not later than December 31 of each even-numbered year, to electronically publish on the comptroller's Internet website the biennial report and to notify the governor, the lieutenant governor, and each member of the legislature that the report is available on the website. The bill removes a provision requiring the comptroller to publish an annual report of the operations of the appraisal districts and deliver a copy of each report to the governor, the lieutenant governor, and each member of the legislature.

C.S.H.B. 3790 repeals Government Code provisions relating to the preparation of a list of new or amended court costs and fees following each regular legislative session and the collection and making available of information on economic development activities and Local Government Code provisions relating to a report submitted to the comptroller by a municipal development corporation. The bill makes conforming and nonsubstantive changes.

Article 12. Sales and Use Tax Holiday

C.S.H.B. 3790 amends the Tax Code to require the comptroller, on or after January 1 but not later than January 31 of each odd-numbered year, to determine whether a deficit exists in the current state fiscal biennium in the general revenue-related funds used for certification and whether general revenue-related funds used for certification and estimated to be available for the succeeding state fiscal biennium are less than the general revenue-related funds used for certification and available for the current state fiscal biennium. The bill requires the comptroller to base the determinations on the constitutionally required statement relating to state debt submitted to the legislature convening in regular session the year the determination is made and to assume that the periodic tax exemptions for clothing and footwear and school supplies and school backpacks apply.

C.S.H.B. 3790 makes exemptions from the sales tax for clothing and footwear for a limited period inapplicable in the state fiscal year in which the comptroller makes the determination that a deficit exists in the current state fiscal biennium in the general revenue-related funds used for certification and in the state fiscal year following the year in which the comptroller makes the determination that general revenue-related funds used for certification and estimated to be available for the succeeding state fiscal biennium are less than the general revenue-related funds used for certification and available for the current state fiscal biennium. The bill requires the comptroller, not later than February 15 of each odd-numbered year, to provide notice of whether these exemptions apply during that state fiscal year and the subsequent state fiscal year. The bill requires the comptroller to provide the notice to each sales tax permit holder and to clearly post the information on the comptroller's Internet website.

C.S.H.B. 3790 makes an exemption from the sales tax on school supplies and school backpacks before the start of school inapplicable to the sale or storage, use, or other consumption of a taxable item that occurs during a state fiscal year during which the exemptions from the sales tax for clothing and footwear for a limited period do not apply.

C.S.H.B. 3790 requires the comptroller to make the initial determinations required by the bill's provisions not later than January 31, 2013. The bill establishes that the sale or storage, use, or other consumption of a taxable item is not exempt from the sales tax under provisions relating to a sales and use tax holiday for clothing and footwear and a sales and use tax holiday for school supplies and school backpacks before the start of school if the sale occurs during the state fiscal year ending August 31, 2011, if the bill receives enough votes to take effect on passage, or during the state fiscal year ending August 31, 2012. The bill makes conforming and nonsubstantive changes and makes these provisions effective on passage or, if the bill does not receive the necessary vote, September 1, 2011.

Article 13. Surplus Lines and Independently Procured Insurance

C.S.H.B. 3790 amends the Insurance Code to specify that the applicability of provisions of law relating to the surplus lines insurance premium tax to a surplus lines agent who collects gross premiums for surplus lines insurance be for any risk in which Texas is the home state of the insured. The bill prohibits the state, consistent with the federal Nonadmitted and Reinsurance Reform Act of 2010 contained in the federal Dodd-Frank Wall Street Reform and Consumer Protection Act, from imposing a premium tax on nonadmitted insurance premiums other than premiums paid for insurance in which Texas is the home state of the insured. The bill authorizes

the comptroller by rule to establish an alternate basis for taxation for multistate and single-state policies for the purpose of achieving uniformity.

C.S.H.B. 3790 increases the basis on which the surplus lines insurance premium tax is computed, if a surplus lines insurance policy covers risks or exposures only partially located in Texas, from the portion of the premium that is properly allocated to a risk or exposure located in Texas to the entire policy premium for any policy in which Texas is the home state of the insured and adds the condition to this computation that the state not have entered into a cooperative agreement, reciprocal agreement, or compact with another state for the collection of surplus lines tax. The bill removes a provision exempting premiums properly allocated to another state that are specifically exempt from taxation in that state from taxation in Texas.

C.S.H.B. 3790 establishes that the surplus lines insurance premium tax is a transaction tax collected by the surplus lines agent of record and is in lieu of any other transaction taxes on these premiums, rather than in lieu of all other insurance taxes.

C.S.H.B. 3790 requires the surplus lines insurance premium tax, if the state enters a cooperative agreement, reciprocal agreement, or compact with another state for the allocation of the surplus lines tax, to be allocated and reported in accordance with the terms of the agreement or compact.

C.S.H.B. 3790 makes provisions of law relating to an independently procured insurance premium tax applicable to an insured who procures an independently procured insurance contract for any risk in which Texas is the home state of the insured, rather than to an insured who procures an insurance contract in accordance with provisions of law relating to unauthorized insurance. The bill makes related conforming changes.

C.S.H.B. 3790 increases the basis on which the independently procured insurance premium tax is computed, if an independently procured insurance policy covers risks or exposures only partially located in Texas, from the portion of the premium that is properly allocated to a risk or exposure located in Texas to the entire policy premium for any policy in which Texas is the home state of the insured, and adds the condition to this computation that the state not have entered into a cooperative agreement, reciprocal agreement, or compact with another state for the allocation of nonadmitted insurance taxes. The bill requires the tax due on multistate policies, if the state enters into a cooperative agreement, reciprocal agreement, or compact with another state for the allocation of nonadmitted insurance taxes, to be allocated and reported in accordance with the agreement or compact. The bill makes conforming and nonsubstantive changes.

C.S.H.B. 3790 repeals provisions establishing criteria for determining if a gross premium for surplus lines insurance is considered to be written on property or risks located or resident in Texas; authorizing the comptroller by rule to establish that all premiums are considered to be on risks located in Texas if the insured's home office or state of domicile or residence is located in Texas or to accommodate changes in federal statutes or regulations that would otherwise limit the comptroller's ability to directly collect the surplus lines insurance premium tax or the independently procured insurance premium tax; and establishing that premiums for individual life or individual disability insurance are not included in determining an insured's taxable premiums.

C.S.H.B. 3790 defines "affiliate," "affiliated group," "control," "home state," and "independently procured insurance" and redefines "premium."

C.S.H.B. 3790 makes the changes in law made by its provisions relating to the surplus lines insurance premium tax and the independently procured insurance premium tax applicable only to an insurance policy that is delivered, issued for delivery, or renewed on or after July 11, 2011. The bill makes such provisions effective on passage or, if the bill does not receive the necessary vote, September 1, 2011.

Article 14. Obesity Intervention and Prevention Program

C.S.H.B. 3790 amends the Government Code to require the comptroller to establish and administer the obesity intervention and prevention program and study to award grants for obesity intervention and prevention and related programs as provided by the bill and to study obesity in Texas as provided by the bill. The bill requires the program and study to be funded with money appropriated by the legislature for purposes of the program and authorizes the comptroller to solicit and accept gifts, grants, and donations for those same purposes. The bill sets out the program's purpose.

C.S.H.B. 3790 sets out the comptroller's responsibilities in establishing and administering the competitive grant program and requires the comptroller to cooperate with certain state agencies to compile data concerning obesity risk. The bill requires an entity that is awarded a program grant to collect data regarding the program's effectiveness and to report that information to the comptroller in the form and with the content determined by comptroller rule. The bill requires the comptroller to establish and maintain an obesity and wellness information portal and authorizes the comptroller to establish additional obesity reporting and mapping systems. The bill requires the comptroller to report to the legislature by a certain date regarding the effectiveness of the grant program, authorizes the comptroller to collect information regarding other state and federal obesity prevention initiatives in Texas for inclusion in the report, and requires the comptroller to adopt administrative rules as necessary.

Repealed Provisions

C.S.H.B. 3790 repeals the following provisions of the Insurance Code, effective on passage or, if the bill does not receive the necessary vote, September 1, 2011:

- Section 221.006
- Section 222.007
- Section 223.009
- Sections 225.004(d) and (d-1)
- Sections 226.053(b-1) and (c)
- Section 401.151(e)
- Section 401.154

C.S.H.B. 3790 repeals Section 31.0325, Human Resources Code, effective on passage or, if the bill does not receive the necessary vote, September 1, 2011.

C.S.H.B. 3790 repeals Section 151.7031, Tax Code, effective on passage or, if the bill does not receive the necessary vote, September 1, 2011.

C.S.H.B. 3790 repeals the following provisions of the Government Code, effective September 1, 2011:

- Section 51.607
- Section 403.030
- Section 466.355(c)
- Section 552.143(e)

C.S.H.B. 3790 repeals Subchapter F, Chapter 379A, Local Government Code, effective September 1, 2011.

C.S.H.B. 3790 repeals Section 19.002(c), Election Code, effective September 1, 2011.

EFFECTIVE DATE

Except as otherwise provided, September 1, 2011.

COMPARISON OF ORIGINAL AND SUBSTITUTE

C.S.H.B. 3790 contains provisions not included in the original relating to tax records; the collection improvement program; penalties for the failure to report or remit certain taxes or fees; certain Foundation School Program payments; fiscal matters related to voter registration; certain powers and duties of the comptroller of public accounts; the preparation and publication of certain reports and other materials; the sales and use tax holiday; surplus lines and independently procured insurance; and the obesity intervention and prevention program.

C.S.H.B. 3790 omits provisions included in the original relating to reduction in the General Appropriations Act; fiscal matters regarding assistance prosecutors; fiscal matters regarding process servers; fiscal matters regarding the judicial and court personnel training fund; fiscal matters regarding the payment of jurors; state taxes and fees; the State Pension Review Board; the State Bar of Texas; the Texas Ethics Commission; fiscal matters regarding leasing certain state facilities; state debt; electronic payments; fiscal matters relating to the secretary of state; fiscal matters regarding the attorney general; the Texas preservation trust fund account; fiscal matters regarding the operation of the State Cemetery; fiscal matters concerning information technology; fiscal matters regarding health care delivery; fiscal matters related to public education; health and human services benefits in general; the Medicaid program; fiscal matters concerning retired teachers; fiscal matters concerning state revenue for school districts; fiscal matters concerning advanced placement; fiscal matters concerning early high school graduation; fiscal matters concerning tuition exemptions; and fiscal matters concerning dual high school and junior college credit.

C.S.H.B. 3790 omits provisions included in the original relating to federal authorization with regard to health and human services benefits in general and the Medicaid program, but retains provisions included in the original relating to federal authorization with regard to temporary assistance for needy families and supplemental nutrition assistance programs.

C.S.H.B. 3790 contains provisions not included in the original requiring the Health and Human Services Commission to use appropriate technology to confirm the identity of applicants for benefits under the financial assistance program and the supplemental nutrition assistance program and to prevent duplicate participation in the programs by a person.

C.S.H.B. 3790 differs from the original with regard to unclaimed property by changing dates and deadlines when certain actions relating to unclaimed property are required to be taken, whereas the original revises the handling fee deducted from each approved claim for unclaimed property.

C.S.H.B. 3790 differs from the original by making the repeal of Section 31.0325, Human Resources Code, effective on passage or, if the bill does not receive the necessary vote, September 1, 2011, whereas the original makes the repeal effective September 1, 2011.

C.S.H.B. 3790 contains provisions not included in the original repealing the following provisions:

- Sections 225.004(d) and (d-1), Insurance Code
- Sections 226.053(b-1) and (c), Insurance Code
- Section 51.607, Government Code

- Section 403.030, Government Code
- Section 466.355(c), Government Code
- Section 552.143(e), Government Code
- Subchapter F, Chapter 379A, Local Government Code
- Section 19.002(c), Election Code

C.S.H.B. 3790 omits provisions included in the original repealing the following provisions:

- Sections 21.402(c) and (d), Education Code
- Section 56.210, Education Code
- Section 41.255(g), Government Code
- Sections 442.015(h), (i), (j), (k), and (l), Government Code
- Subchapter B, Chapter 2158, Government Code

C.S.H.B. 3790 differs from the original in nonsubstantive ways by making conforming and clarifying changes.