

By: Jackson

H.B. No. 2104

A BILL TO BE ENTITLED

AN ACT

relating to the amount of the bond for county taxes required to be given by the county assessor-collector for certain counties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 6.28(c) and (d), Tax Code, are amended to read as follows:

(c) The bond for county taxes must be payable to the commissioners court in an amount equal to 10 percent of the total amount of county taxes imposed in the preceding tax year, except that the amount of the bond may not be less than \$2,500 or more than \$100,000, except as otherwise provided by this subsection. The commissioners court of a county with a population of 1.5 million or more by order may set the maximum amount of the bond in an amount greater than \$100,000. To be effective, a [the] bond under this subsection must be approved by the commissioners court.

(d) The state comptroller of public accounts or the commissioners court may require a new bond for state taxes at any time. The commissioners court may require a new bond for county taxes at any time. However, the total amount of state bonds or county bonds required of an assessor-collector may not exceed \$100,000 at one time, except that in a county in which the commissioners court by order has set the maximum amount of the bond for county taxes in an amount greater than \$100,000, the total amount of state bonds or county bonds required may not exceed that

1 greater amount. The commissioners court shall suspend the  
2 assessor-collector from office and begin removal proceedings if the  
3 assessor-collector [~~he~~] fails to give new bond within a reasonable  
4 time after demand.

5 SECTION 2. This Act takes effect September 1, 2011.