

By: Jackson

H.B. No. 2104

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the amount of the bond for county taxes required to be
3 given by the county assessor-collector for certain counties.

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

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

7 (c) The bond for county taxes must be payable to the
8 commissioners court in an amount equal to 10 percent of the total
9 amount of county taxes imposed in the preceding tax year, except
10 that the amount of the bond may not be less than \$2,500 or more than
11 \$100,000, except as otherwise provided by this subsection. The
12 commissioners court of a county with a population of 1.5 million or
13 more by order may set the maximum amount of the bond in an amount
14 greater than \$100,000. To be effective, a [the] bond under this
15 subsection must be approved by the commissioners court.

16 (d) The state comptroller of public accounts or the
17 commissioners court may require a new bond for state taxes at any
18 time. The commissioners court may require a new bond for county
19 taxes at any time. However, the total amount of state bonds or
20 county bonds required of an assessor-collector may not exceed
21 \$100,000 at one time, except that in a county in which the
22 commissioners court by order has set the maximum amount of the bond
23 for county taxes in an amount greater than \$100,000, the total
24 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.