

1-1 By: Jackson (Senate Sponsor - West) H.B. No. 2104
1-2 (In the Senate - Received from the House May 13, 2011;
1-3 May 13, 2011, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 19, 2011, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; May 19, 2011, sent to
1-6 printer.)

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to the amount of the bond for county taxes required to be
1-10 given by the county assessor-collector for certain counties.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Sections 6.28(c) and (d), Tax Code, are amended
1-13 to read as follows:

1-14 (c) The bond for county taxes must be payable to the
1-15 commissioners court in an amount equal to 10 percent of the total
1-16 amount of county taxes imposed in the preceding tax year, except
1-17 that the amount of the bond may not be less than \$2,500 or more than
1-18 \$100,000, except as otherwise provided by this subsection. The
1-19 commissioners court of a county with a population of 1.5 million or
1-20 more by order may set the maximum amount of the bond in an amount
1-21 greater than \$100,000. To be effective, a [~~the~~] bond under this
1-22 subsection must be approved by the commissioners court.

1-23 (d) The state comptroller of public accounts or the
1-24 commissioners court may require a new bond for state taxes at any
1-25 time. The commissioners court may require a new bond for county
1-26 taxes at any time. However, the total amount of state bonds or
1-27 county bonds required of an assessor-collector may not exceed
1-28 \$100,000 at one time, except that in a county in which the
1-29 commissioners court by order has set the maximum amount of the bond
1-30 for county taxes in an amount greater than \$100,000, the total
1-31 amount of state bonds or county bonds required may not exceed that
1-32 greater amount. The commissioners court shall suspend the
1-33 assessor-collector from office and begin removal proceedings if the
1-34 assessor-collector [~~he~~] fails to give new bond within a reasonable
1-35 time after demand.

1-36 SECTION 2. This Act takes effect September 1, 2011.

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