

By: Bonnen of Brazoria

H.B. No. 3072

A BILL TO BE ENTITLED

AN ACT

relating to the cost-effectiveness of the manner in which a school district chooses to collect the district's taxes.

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

SECTION 1. Sections 39.083(b) and (c), Education Code, are amended to read as follows:

(b) The annual financial management report must include:

(1) a description of the district's financial management performance based on a comparison, provided by the agency, of the district's performance on the indicators adopted under Section 39.082(b) to:

(A) state-established standards; and

(B) the district's previous performance on the indicators;

(2) a description of the data submitted using the electronic-based program developed under Section 39.0822;

(3) information concerning the district's tax collections, including, if the district employs a person to collect the district's taxes as authorized by Section 45.231(a), information concerning:

(A) the compensation provided to the person and other costs associated with collecting the district's taxes in that manner; and

(B) whether the costs described by Paragraph (A)

1 are estimated to be less than the costs that would be associated  
2 with collection of the district's taxes by the county  
3 assessor-collector as authorized by Section 45.231(b); and

4 (4) [~~(3)~~] any descriptive information required by the  
5 commissioner.

6 (c) The report may include:

7 (1) information concerning the district's:

8 (A) financial allocations;

9 (B) [~~tax collections;~~

10 [~~(C)~~] financial strength;

11 (C) [~~(D)~~] operating cost management;

12 (D) [~~(E)~~] personnel management;

13 (E) [~~(F)~~] debt management;

14 (F) [~~(G)~~] facility acquisition and construction  
15 management;

16 (G) [~~(H)~~] cash management;

17 (H) [~~(I)~~] budgetary planning;

18 (I) [~~(J)~~] overall business management;

19 (J) [~~(K)~~] compliance with rules; and

20 (K) [~~(L)~~] data quality; and

21 (2) any other information the board of trustees  
22 determines to be necessary or useful.

23 SECTION 2. Subchapter E, Chapter 42, Education Code, is  
24 amended by adding Section 42.2527 to read as follows:

25 Sec. 42.2527. ADJUSTMENT FOR CERTAIN TAX COLLECTION  
26 METHODS. (a) On determination that a school district, in employing  
27 a person to collect the district's taxes as authorized by Section

1 45.231(a), incurs annual costs that are greater than the annual  
2 costs that would be associated with collection of the district's  
3 taxes by the county assessor-collector as authorized by Section  
4 45.231(b), the commissioner may, notwithstanding any other  
5 provision of this title:

6 (1) reduce the amounts due to the district under this  
7 chapter; or

8 (2) increase the amounts necessary for the district to  
9 comply with the requirements of Chapter 41.

10 (b) The amount of an adjustment under this section in any  
11 year may not exceed the amount equal to the difference between the  
12 annual costs incurred by the district in collecting taxes and the  
13 annual costs that would be associated with collection of the  
14 district's taxes by the county assessor-collector.

15 SECTION 3. (a) Except as provided by Subsection (b) of this  
16 section, this Act takes effect September 1, 2013.

17 (b) Section 42.2527, Education Code, as added by this Act,  
18 takes effect September 1, 2014.