## A BILL TO BE ENTITLED

## AN ACT

relating to the sunset review of the authority of the governing bodies of taxing units to contract with attorneys to represent the taxing units in enforcing the collection of delinquent ad valorem taxes on property in the taxing units.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
SECTION 1. (a) The Sunset Advisory Commission shall review the authority of the governing bodies of taxing units under Section 6.30(c), Tax Code, to contract with attorneys to represent the taxing units in the enforcement of the collection of delinquent ad valorem taxes, including:
(1) the appropriateness of the terms and conditions of contracts entered into under that subsection;
(2) the reasonableness of the compensation set in contracts entered into under that subsection;
(3) the quality of the actual representation of attorneys contracted to represent taxing units under that subsection;
(4) the effectiveness of attorneys with which taxing units have contracted under that subsection in collecting delinquent ad valorem taxes on behalf of the taxing units; and
(5) the procedure for determining the property owners against which delinquent tax suits should be brought by attorneys with which taxing units have contracted.
(b) The Sunset Advisory Commission shall report its findings to the legislature not later than December 1, 2016.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2015.

