### House Bill 4704

Senate Amendments Section-by-Section Analysis

### **HOUSE VERSION**

SECTION 1. Subsections 14(a), (b) and (f), Chapter 529, Acts of the 63rd Legislature, Regular Session, 1973 (Article 8280-412, Vernon's Texas Civil Statutes), are amended to read as follows:

- Section 14. (a) On the approval of the majority of the electors of the District <u>voting</u> at an election called for that purpose, the District may levy and collect ad <u>valorem taxes</u> at a <u>rate</u> of not more than 75 cents on each \$100 of <u>assessed</u> valuation to be used to pay the principal of and interest on bonds issued by the [d]District and to pay for the operation of the [d]District and maintenance of its property.
- (b) Before a tax is levied under this section, the District shall hold an election in the District in the manner provided in Section 17 of this Act to approve the tax rate. The ballots for the election shall be printed to provide for voting for or against the proposition: 'The levy and collection of a tax on all property in the Jackson County County-Wide Drainage District in an amount of not more than [75] (insert the amount prescribed by the election order, not to exceed 75 cents) cents on each \$100 of assessed valuation.' The proposition for the levy of the tax may be submitted at [a-]one or more separate elections or it may be submitted at [an-]one or more elections held for other purposes by the District. A maximum rate approved by the electors may be subsequently modified by the District in the same manner provided for in this section.
- (f) The assessor and collector of taxes for the District is entitled to a fee for his or her services of not more than one percent of the total tax collected, but not more than [\$5,000] \$10,000 in any one fiscal year. The board shall determine the exact amount of the fee, and the assessor and collector of taxes for the District shall deduct this fee from the tax

# SENATE VERSION (CS)

SECTION 1. Sections 14(a), (b), and (f), Chapter 200, Acts of the 61st Legislature, Regular Session, 1969, are amended to read as follows:

- (a) On the approval of a majority of the electors of the District voting at an election called for that purpose, the District may levy and collect an ad valorem [a] tax at a rate of not more than 75 cents on each \$100 of assessed valuation to be used to pay the principal of and interest on bonds issued by the District [district] and to pay for the operation of the District [district] and maintenance of its property.
- (b) Before a tax is levied under this section, the District shall hold an election in the District in the manner provided in Section 17 of this Act to approve the tax <u>rate</u>. The ballots for the election shall be printed to provide for voting for or against the proposition: 'The levy and collection of a tax on all property in the Jackson County County-Wide Drainage District in an amount of not more than (insert the amount prescribed by the election order, not to exceed 75 cents) [75] cents on each \$100 of <u>assessed</u> valuation.' The proposition for the levy of the tax may be submitted at <u>one or more</u> [a] separate <u>elections</u> [election] or it may be submitted at <u>one or more</u> elections [an election] held for other purposes by the District. A maximum tax rate approved at an election under this subsection may be modified by the District in the same manner as provided by this section.
- (f) The assessor and collector of taxes for the District is entitled to a fee for the assessor and collector's [his] services of not more than one percent of the total tax collected, but not more than \$10,000 [\$5,000] in any one fiscal year. The board shall determine the exact amount of the fee, and the assessor and collector of taxes for the District shall deduct this fee

**CONFERENCE** 

23.142.100

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Senate Amendments Section-by-Section Analysis

### **HOUSE VERSION**

payments made to the District. If the county tax assessor and collector is acting as assessor and collector of taxes for the District, he or she shall deposit the fee paid under this subsection in the general fund of the county as a fee of office.

- SECTION 2. (a) The legal notice of the intention to introduce this Act, setting forth the general substance of this Act, has been published as provided by law, and the notice and a copy of this Act have been furnished to all persons, agencies, officials, or entities to which they are required to be furnished under Section 59, Article XVI, Texas Constitution, and Chapter 313, Government Code.
- (b) The governor, one of the required recipients, has submitted the notice and Act to the Texas Commission on Environmental Quality.
- (c) The Texas Commission on Environmental Quality has filed its recommendations relating to this Act with the governor, the lieutenant governor, and the speaker of the house of representatives within the required time.
- (d) All requirements of the constitution and laws of this state and the rules and procedures of the legislature with respect to the notice, introduction, and passage of this Act are fulfilled and accomplished.

SECTION 3. 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, 2023.

SENATE VERSION (CS)

from the tax payments made to the District. If the county tax assessor and collector is acting as assessor and collector of taxes for the District, the assessor and collector [he] shall deposit the fee paid under this subsection in the general fund of the county as a fee of office.

SECTION 2. Same as House version.

SECTION 3. Same as House version.

CONFERENCE

23.142.100