

BILL ANALYSIS

S.B. 2903
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Judiciary & Civil Jurisprudence
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, guardians of the estate must submit supporting vouchers and other documents with each annual account. The bill sponsor has informed the committee, however, that some key financial documentation, such as complete bank or investment statements and receipts for expenditures are not currently required to be attached to these accounts, leaving gaps in oversight, particularly in counties with limited resources for auditing guardianship estates. S.B. 2903 seeks to close these gaps, enhance transparency, and ensure courts have the necessary information to assess estate management by requiring guardians to submit full bank or investment statements that cover the date that the accounting period ends, along with receipts, invoices, or proof of payment for each item of credit claimed in the account.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 2903 amends the Estates Code to include the following among the documents that a guardian of the estate must attach to each annual account:

- an official statement that covers the date that the accounting period ends issued by each bank or other depository where the money on hand of the estate or ward is deposited or the securities or other assets are held for safekeeping; and
- a bill of sale, contract, or other agreement evidencing the sale of personal property of the estate or ward during the accounting period.

For purposes of the existing requirement for the guardian to attach a voucher for each item of credit claimed in the account or other evidence satisfactory to the court to support the item, the bill specifies that such a voucher must include a receipt, invoice, or proof of payment.

S.B. 2903 applies to a guardianship proceeding that is pending or commenced on or after the bill's effective date.

EFFECTIVE DATE

September 1, 2025.