

## **BILL ANALYSIS**

Senate Research Center  
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C.S.S.B. 2903  
By: Zaffirini  
Jurisprudence  
4/16/2025  
Committee Report (Substituted)

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Under current law, guardians of estates must submit supporting vouchers and other documents with their annual accounts. The Estates Code, however, does not require key financial documentation, such as complete bank or investment statements and receipts for all expenditures, leaving gaps in oversight—particularly in counties with limited resources for auditing guardianship estates.

S.B. 2903 would close these gaps by requiring guardians to submit full bank or investment/security statements as of the end of the accounting period, along with receipts and invoices for all purchases, debit card transactions, ATM withdrawals, and any personal property sales. These changes would enhance transparency and ensure courts have the necessary information to assess estate management.

(Original Author's/Sponsor's Statement of Intent)

C.S.S.B. 2903 amends current law relating to supporting vouchers and other documents attached to annual accounts filed by guardians of the estate.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 1163.003(a), Estates Code, as follows:

(a) Requires the guardian of the estate to attach to each annual account:

- (1) a voucher, including a receipt, invoice, or proof of payment, for each item of credit claimed in the account or, to support the item in the absence of the voucher, other evidence satisfactory to the court;
- (2)-(3) makes nonsubstantive changes to these subdivisions;
- (4) 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
- (5) a bill of sale, contract, or other agreement evidencing the sale of personal property of the estate or ward during the accounting period.

SECTION 2. Makes application of Section 1163.003, Estates Code, as amended by this Act, prospective.

SECTION 3. Effective date: September 1, 2025.