

## **BILL ANALYSIS**

Senate Research Center  
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H.B. 351  
By: Denny (Ellis)  
Jurisprudence  
5/13/1999  
Engrossed

### **DIGEST**

Currently, state law requires a county tax assessor-collector to affirmatively seek a declaratory judgment exculpating him or her from any liability for the handling of county financial affairs, thus imposing the possibility of unknown outstanding liabilities on tax assessor-collectors for many years. H.B. 351 would prohibit a civil cause of action from being commenced against a county tax assessor-collector more than four years after the collector's term ends, unless an audit of financial records of the collector's office that relates to the collector's administration of public funds during a term of office is conducted by the comptroller of public accounts.

### **PURPOSE**

As proposed, H.B. 351 amends regulations regarding the civil liability of a county tax assessor-collector.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Subchapter A, Chapter 113, Local Government Code, by adding Section 113.009, as follows:

Sec. 113.009. CIVIL LIABILITY OF COUNTY TAX ASSESSOR-COLLECTOR; AUDIT BY COMPTROLLER. Prohibits a civil cause of action from being commenced against a county tax assessor-collector (collector) more than four years after the collector's term ends, unless an audit of financial records of the collector's office that relates to the collector's administration of public funds during a term of office is conducted by the comptroller of public accounts (comptroller). Requires the comptroller to provide the collector notice of an audit not later than the first anniversary of the date the term of office has concluded, and to complete the audit not later than the second anniversary. Prohibits a civil action from commencing more than four years after the date the audit is complete. Provides that the term of office of a collector ends on the date the term expires under law, even if the collector serves a succeeding term, or on the date a successor takes office.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 1999.

SECTION 4. Emergency clause.