# **BILL ANALYSIS**

Senate Research Center 76R7094 JD-D S.B. 1119 By: Armbrister Intergovernmental Relations 4/12/1999 As Filed

## **DIGEST**

Currently, there are certain newspapers and publications that are authorized by the commissioners court for publishing ads regarding tax and financial information. S.B. would establish conditions regarding the publication of certain tax and financial information required prior to the adoption of an ad valorem tax rate by a taxing unit.

#### **PURPOSE**

As proposed, S.B. 1119 establishes conditions regarding the publication of certain tax and financial information required prior to the adoption of an ad valorem tax rate by a taxing unit.

### **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 Section 26.04, Tax Code, by adding Subsection (k), to establish that an assessor-collector has exclusive authority to determine for the taxing unit in which newspaper notice is published, if the designated officer is the assessor-collector for a county.

SECTION 2. Effective date: January 1, 2000.

SECTION 3. Emergency clause.