

## **BILL ANALYSIS**

Senate Research Center  
76R6300 GJH-F

S.B. 1393  
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Intergovernmental Relations  
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As Filed

### **DIGEST**

Currently, Texas law authorizes a taxpayer to apply to the tax collector of a taxing unit for a refund of an erroneous payment of taxes. However, if the amount of the refund exceeds \$500, the collector may not make the refund unless the governing body of the taxing unit approves the refund. S.B. 1393 would authorize the commissioners courts in certain counties to allow the tax collector to make certain tax refunds up to \$2,500 without court approval.

### **PURPOSE**

As proposed, S.B. 1393 establishes provisions regarding refunds of overpayments or erroneous payments of ad valorem taxes.

### **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 31.11(a), Tax Code, to prohibit a tax collector from making a refund unless the governing body of the taxing unit also determines that the payment was erroneous or excessive and approves the refund if the amount of the refund exceeds certain amounts, rather than only if the amount of the refund exceeds \$500.

SECTION 2. Amends Section 31.12(b), Tax Code, to establish that liability for a refund arises if the refund is required on the date the auditor for the taxing unit determines that the payment was erroneous or excessive or, if the amount of the refund exceeds the applicable specified amount on the date the governing body of the unit approves the refund. Makes conforming changes.

SECTION 3. Effective date: September 1, 1999.  
Makes application of this Act prospective.

SECTION 4. Emergency clause.