

BILL ANALYSIS

Senate Research Center
82R7373 TJB-F

H.B. 2104
By: Jackson, Jim (West)
Intergovernmental Relations
5/17/2011
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 2104 amends current law relating to the amount of the bond for county taxes required to be given by the county assessor-collector for certain counties.

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 Sections 6.28(c) and (d), Tax Code, as follows:

(c) Requires that the bond for county taxes be payable to the commissioners court in an amount equal to 10 percent of the total amount of county taxes imposed in the preceding tax year, except that the amount of the bond is prohibited from being less than \$2,500 or more than \$100,000, except as otherwise provided by this subsection. Authorizes the commissioners court of a county with a population of 1.5 million or more by order to set the maximum amount of the bond in an amount greater than \$100,000. Requires that a bond under this subsection, rather than the bond, to be effective, be approved by the commissioners court.

(d) Provides, however, that the total amount of state bonds or county bonds required of an assessor-collector may not exceed \$100,000 at one time, except that in a county in which the commissioners court by order has set the maximum amount of the bond for county taxes in an amount greater than \$100,000, the total amount of state bonds or county bonds required may not exceed that greater amount. Makes a nonsubstantive change.

SECTION 2. Effective date: September 1, 2011.