

BILL ANALYSIS

C.S.H.B. 3389
By: Schofield
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Interested parties suggest that the remuneration for a master in chancery appointed in a delinquent tax suit is unnecessarily uncertain. C.S.H.B. 3389 seeks to ensure that a master is reasonably compensated.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 3389 amends the Tax Code to require a district clerk, in a delinquent tax suit for which a master in chancery is appointed, to collect the fees taxed as costs of suit and award the fees to the master as required for reasonable compensation, regardless of the disposition of the suit. The bill prohibits such fees from being collected or awarded in a suit dismissed by the master unless the master held at least one hearing on the suit or prepared for the suit for at least a number of hours equivalent to the time typically required to conduct a hearing.

EFFECTIVE DATE

September 1, 2017.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 3389 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED

SECTION 1. Section 33.73, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) The district clerk shall collect the fees taxed as costs of suit and award the fees to the master as required under Subsection (b)

HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Section 33.73, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) The district clerk shall collect the fees taxed as costs of suit and award the fees to the master as required under Subsection (b)

in each delinquent tax suit for which a master is appointed under Section 33.71, regardless of the disposition of the suit.

SECTION 2. The change in law made by this Act applies only to a delinquent tax suit for which a master is appointed that is filed on or after the effective date of this Act.

SECTION 3. This Act takes effect September 1, 2017.

in each delinquent tax suit for which a master is appointed under Section 33.71, regardless of the disposition of the suit subject to this subsection. Fees may not be collected or awarded in a suit dismissed by the master unless the master:

(1) held at least one hearing on the suit; or
(2) prepared for the suit for at least a number of hours equivalent to the time typically required to conduct a hearing.

SECTION 2. Same as introduced version.

SECTION 3. Same as introduced version.