

BILL ANALYSIS

Senate Research Center

S.B. 1269
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Intergovernmental Relations
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As Filed

DIGEST

Currently, a tax assessor-collector is required to retain a copy of the receipt given to a taxpayer as a permanent transaction. With the Texas Department of Transportation's newly implemented registration title computerized software, it is thought to be no longer necessary to retain a hard copy of the receipt as a permanent record of the transaction. However, it would be necessary to retain these copies for sales tax information. S.B. 1269 would not require the tax assessor-collector to retain one copy of the receipt as a permanent record of the transaction.

PURPOSE

As proposed, S.B. 1269 outlines provisions regarding the duties of the tax assessor-collector relating to certain tax receipt records.

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 152.064(b), Tax Code, to delete text requiring the tax assessor-collector of each county to retain a copy of the receipt as a permanent record of the transaction. Makes conforming and nonsubstantive changes.

SECTION 2. Effective date: September 1, 1997.

SECTION 3. Emergency clause.