

BILL ANALYSIS

Senate Research Center

S.B. 1269
By: Armbrister
Intergovernmental Relations
3-28-97
Committee Report (Amended)

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: January 1, 1998.

SECTION 3. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

SECTION 2.

Deletes proposed effective date and replaces it with "January 1, 1998."