

## **BILL ANALYSIS**

Senate Research Center  
76R935(1) JJT

S.B. 1434  
By: Duncan  
Finance  
4/9/1999  
As Filed

### **DIGEST**

Currently, the comptroller of public accounts (comptroller), prior to paying a tax refund, is required to credit the amount of any refund against any other taxes owed by a person claiming a refund and is then required to refund the remainder. This authority has not been established for fees that are owed the state. S.B. 1434 would require the comptroller, before paying a refund, to credit an amount due to a person claiming a refund against any other amount finally determined to be due to the state from the person according to information in the custody of the comptroller; and then refund the remainder.

### **PURPOSE**

As proposed, S.B. 1434 sets forth provisions regarding the retention or refund of certain money collected or received by a state agency.

### **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 403.077, Government Code, by adding Subsection (f), as follows:

(f) Requires the comptroller of public accounts (comptroller), before paying a refund under this section, to credit an amount due to a person claiming a refund against any other amount finally determined to be due to the state from the person according to information in the custody of the comptroller; and refund the remainder. Authorizes the comptroller, before paying a refund under this section, to transfer money from one fund or account to another for a purpose described by Subdivision (1).

SECTION 2. Emergency clause.  
Effective date: upon passage.