

BILL ANALYSIS

Senate Research Center
77R5444 SMH-F

H.B. 1393
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Intergovernmental Relations
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Engrossed

DIGEST AND PURPOSE

Currently, the tax collector of a taxing unit in a county with a population of 2.8 million or more is authorized to grant tax refunds up to \$2,500 without the approval of the governing body of the taxing unit. H.B. 1393 decreases the minimum population requirement to 1.5 million to make more counties eligible to grant tax refunds up to \$2,500 without obtaining the authorization of the governing body.

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 Section 31.11(a), Tax Code, to provide that the tax collector of a taxing unit is prohibited from refunding an excessive or erroneous payment unless the governing body of the taxing unit also determines that the payment was excessive or erroneous and approves the refund if the amount of the refund exceeds \$2,500 for a refund to be paid by a county with a population of 1.5 million, rather than 2.8 million, or more.

SECTION 2. Effective date: September 1, 2001.
Makes application of this Act prospective.