

## **BILL ANALYSIS**

Senate Research Center  
77R11508 JD-D

H.B. 2782  
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Intergovernmental Relations  
5/8/2001  
Engrossed

### **DIGEST AND PURPOSE**

A taxing unit has to pay costs associated with the processing and consideration of an application or request for tax abatement. Under current law, a taxing unit, including a county, is not authorized to charge a fee for processing such an application or request. H.B. 2782 authorizes the commissioners court of a county to impose a reasonable fee not to exceed \$1,000 in connection with an application or request for tax abatement.

### **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 312.002, Tax Code, by adding Subsection (e) to authorize the guidelines and criteria adopted by the commissioners court of a county to include a requirement that an application or request for tax abatement submitted to the county under this chapter be accompanied by a reasonable application fee not to exceed \$1,000.

SECTION 2. Effective date: upon passage or September 1, 2001.