

BILL ANALYSIS

Senate Research Center
77R6019 SMJ-D

C.S.S.B. 180
By: Fraser
Finance
3/18/2001
Committee Report (Substituted)

DIGEST AND PURPOSE

Currently, because of a calculation method used by the state since 1992, some smaller counties experience a delay in receiving reimbursement from the state for revenue acquired through motor vehicle registrations. Some counties do not receive the full amount of the motor vehicle registration income to which they are entitled. C.S.S.B. 180 reformulates the calculation to provide for full reimbursement of funds to every county and to provide for the timely acquisition of the funds for the counties that currently experience a delay.

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 152.121 (c), Tax Code, to require the comptroller, on request of the county tax assessor-collector, to authorize the county to retain a portion of the tax and penalties collected under this chapter to cover the deficiency if the county tax assessor-collector estimates that the amount of net collections under Chapter 502 (Registration of Vehicles), Transportation Code, is insufficient.

SECTION 2. Amends Sections 502.102, Transportation Code, to delete text regarding amounts equal to five percent of the tax and penalties collected under Chapter 152 (Taxes on Sale, Rental, and Use of Motor Vehicles) and Section 152.047 (Collection of Tax on Seller-Financed Sale), Tax Code. Provides that if the credits to the county road and bridge fund equal or exceed the maximum amount that a county is authorized to credit to the fund under this section, each Monday the county assessor-collector is required to perform certain procedures. Provides that if the credits to the county road and bridge fund equal or exceed the maximum annual, rather than total, amounts that a county is authorized to credit to the fund under this section, each Monday the county assessor-collector is required to credit to the county road and bridge fund an additional amount equal to the new collections made during the preceding week until the amount credited for the calendar year under this subsection equals five percent of the amount of tax and penalties collected in the county in the preceding calendar year by certain criteria. Provides that if the credits to the county road and bridge fund equal the maximum amounts that a county is authorized to credit to the fund under this section, each Monday the county assessor-collector is required to send to the department all collections made during the preceding week.

SECTION 3. Effective date: January 1, 2002.

SUMMARY OF COMMITTEE CHANGES

SECTION 2. Amends As Filed S.B. 180, Section 502.102, Transportation Code, as follows:

- Restores Subsection (c) in which was deleted in the As Filed version, and adds new text.

- Reletters Subsection (c) to (d) and makes nonsubstantive and conforming changes.
- Adds new Subsection (e).