

## **BILL ANALYSIS**

Senate Research Center

H.B. 3389  
By: Schofield (Bettencourt)  
Finance  
7/28/2017  
Enrolled

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Interested parties suggest that the remuneration for a master in chancery appointed in a delinquent tax suit is unnecessarily uncertain. H.B. 3389 seeks to ensure that a master is reasonably compensated.

H.B. 3389 amends current law relating to fees taxed as costs of suit for certain delinquent tax suits.

### **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 33.73, Tax Code, by adding Subsection (c), as follows:

(c) Requires the district clerk to collect the fees taxed as costs of suit and award the fees to the master as required under Subsection (b) (relating to requiring that the court's award of reasonable compensation to the master be taxed as costs of suit) in each delinquent tax suit for which a master is appointed under Section 33.71 (Masters for Tax Suits), regardless of the disposition of the suit subject to this subsection. Prohibits fees from being collected or awarded in a suit dismissed by the master unless the master held at least one hearing on the suit or prepared for the suit for at least a number of hours equivalent to the time typically required to conduct a hearing.

SECTION 2. Provides that the change in law made by this Act applies only to a delinquent tax suit for which a master is appointed that is filed on or after the effective date of this Act.

SECTION 3. Effective date: September 1, 2017.