

1 AN ACT

2 relating to the collection and distribution of delinquent ad
3 valorem taxes imposed by county education districts.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 33.09, Tax Code, is amended to read as
6 follows:

7 Sec. 33.09. TRANSFER OF DELINQUENT COUNTY EDUCATION
8 DISTRICT TAXES [~~IN CERTAIN COUNTIES~~]. (a) [~~This section applies~~
9 ~~only to a county with a population of less than 22,000.~~

10 [~~(b)~~] In this section, "county education district taxes"
11 means ad valorem taxes imposed by a county education district under
12 former Section 20.945, Education Code.

13 (b) Not later than September 15, 2003, the
14 successor-in-interest to a county education district shall
15 transfer to the component school districts of the county education
16 district all money held by the successor-in-interest that
17 represents delinquent county education district taxes collected
18 after August 31, 1993, less the amount of any costs incurred by the
19 successor-in-interest to collect or maintain that money to the
20 extent that those costs have not been previously reimbursed from
21 the taxes collected. For purposes of this subsection, taxes
22 collected include any penalties or interest collected with the
23 taxes. The amount transferred to each school district must be equal
24 to the difference between:

1 (1) the amount of the delinquent county education
2 district taxes held by the successor-in-interest that were
3 collected from property located in the school district; and

4 (2) the school district's share of the unreimbursed
5 costs of collecting and maintaining the money distributed, computed
6 by multiplying the total unreimbursed costs of collecting and
7 maintaining the money by a fraction, the numerator of which is the
8 amount of the delinquent county education district taxes held by
9 the successor-in-interest that were collected from property
10 located in the school district, and the denominator of which is the
11 total amount of the delinquent county education district taxes held
12 by the successor-in-interest.

13 (c) Not later than September 15, 2003, the [The]
14 successor-in-interest to a county education district shall [may]
15 transfer to the component school districts of the county education
16 district all uncollected delinquent county education district
17 taxes not previously transferred to the component school districts.
18 The uncollected delinquent taxes [amount] transferred to each
19 school district must be the uncollected delinquent county education
20 district taxes imposed on property located in the school district
21 ~~[in proportion to the ratio that the school district's weighted~~
22 ~~average daily attendance for the 1992-1993 school year bears to the~~
23 ~~weighted average daily attendance of all school districts in the~~
24 ~~county education district for that year. For purposes of this~~
25 ~~section, "weighted average daily attendance" is determined in the~~
26 ~~manner provided by former Section 16.302, Education Code, as that~~
27 ~~section existed September 1, 1992].~~

1 (d) A school district to which uncollected delinquent
2 county education district taxes are transferred under this section
3 is responsible for:

4 (1) collecting or contracting for the collection of
5 the taxes; and

6 (2) preparing and submitting any report required by
7 the commissioner of education or the comptroller of the amount of
8 delinquent county education taxes collected.

9 (e) This section expires February 1, 2014.

10 SECTION 2. This Act takes effect September 1, 2003.

David Newburn

President of the Senate

Jim Cusick

Speaker of the House

I certify that H.B. No. 195 was passed by the House on March 28, 2003, by a non-record vote.

Robert Kinney

Chief Clerk of the House

I certify that H.B. No. 195 was passed by the Senate on May 27, 2003, by the following vote: Yeas 31, Nays 0.

Datsy Law

Secretary of the Senate

APPROVED: 20 JUN '03

Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE

10:30pm O'CLOCK

JUN 20 2003
Ann Shea
Secretary of State