

AN ACT

relating to the collection and administration of an occupation tax
owed to a county.

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

SECTION 1. Sections 112.035(b), (c), and (d), Local
Government Code, are amended to read as follows:

(b) On payment of the tax, the tax assessor-collector
~~[presentation of the receipt, the county clerk]~~ shall:

(1) issue the person a license in the name of the
state, the county, or both, according to the tax that the person
paid, that authorizes the person to engage in the occupation during
the period for which the tax is paid; and

(2) pay into the treasury the amount of the tax
collected for the county.

(c) The tax assessor-collector ~~[county clerk]~~ shall keep an
occupation tax account ~~[for the tax assessor-collector]~~. ~~[In the~~
~~occupation tax account, the clerk shall charge the tax~~
~~assessor-collector with each license issued for the county. The~~
~~clerk shall credit the officer with the officer's commissions and~~
~~with the amount that the officer pays into the treasury after the~~
~~officer files with the clerk the proper receipt from the county~~
~~treasurer.]~~

(d) At the end of each month, the tax assessor-collector
~~[county clerk]~~ shall make two reports. The tax assessor-collector

1 ~~[clerk]~~ shall mail the first report, relating to licenses issued on
2 taxes paid to the state, to the comptroller of public accounts. If
3 authorized by the comptroller, the report may be submitted
4 electronically instead of by mail. The tax assessor-collector
5 ~~[clerk]~~ shall file the second report, relating to licenses issued
6 on taxes paid to the county, with a county officer designated by the
7 commissioners court ~~[in the clerk's office]~~. Each report must
8 contain the information stated in the ~~[tax assessor-collector's]~~
9 receipt for the tax and shall be dated and signed under the tax
10 assessor-collector's ~~[clerk's]~~ official seal.

11 SECTION 2. This Act takes effect September 1, 2005.

David Swihart

President of the Senate

Jim Caddell

Speaker of the House

I certify that H.B. No. 1471 was passed by the House on April 14, 2005, by a non-record vote.

Robert Haney

Chief Clerk of the House

I certify that H.B. No. 1471 was passed by the Senate on May 19, 2005, by the following vote: Yeas 31, Nays 0.

Patsy Spaw

Secretary of the Senate

APPROVED: 17 JUNE '05

Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
11:20 AM O'CLOCK
JUN 17 2005
Roger Williams
Secretary of State