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Opinion Committee

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May 19, 1995

Hon. Dan Morales  
Office of Attorney General  
P. O. Box 12548  
Capitol Station  
Austin, TX 78711-2548

SJS  
FILE # ML-33823-95  
I.D. # 33823

Dear Sir:

Pursuant to the Government Code § 402.042, I am requesting a decision about the following questions:

- 1) Senate Bill 878 of the 73rd Legislature as finally passed and signed by the Governor created Tax Code §23.12A. Special Inventory: Value, and §23.12B. Payment of Taxes By Certain Taxpayers. The bill and the statutes allow for the tax as collected by the tax assessor-collector to accrue interest. The statute (§23.12B (c)) allows the interest earned to be used "to defray the cost of administration of the prepayment procedure established by this section." By this language, is the tax assessor-collector allowed to set up a special account for these funds and spend them without the approval of the commissioners' court?
- 2) Tax Code §23.12B(a) does not define "administration". Is the intent of §23.12B(c) to duplicate personnel costs and benefits, general office supplies, supplemental contracts, repairs and maintenance, computer software, computer hardware, and other capital items already budgeted by the county commissioners and paid from the county's general fund?