

**SENATOR JEFF WENTWORTH**  
SENATE DISTRICT 25

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**The Senate of  
The State of Texas**

**COMMITTEES**

Government Organization, Vice Chairman  
Administration  
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Chairman, Special Select Subcommittee  
Intergovernmental Relations

**COUNTIES IN  
SENATE DISTRICT 25**

Bexar (north) Hays  
Comal Kendall  
Guadalupe Travis (south)

January 27, 2004

RECEIVED

FEB 06 2004

OPINION COMMITTEE

**RQ-0179-GA**

The Honorable Greg Abbott  
Attorney General of Texas  
Attn: Opinion Committee  
P.O. Box 12548  
Austin, Texas 78711-2548

FILE # ML-43480-04  
I.D. # 43480

**Re: Does Section 31.05 of the Texas Tax Code prevent a school district from offering an early payment discount to its taxpayers if the school district contracts with a county for tax collection services and the county chooses to discontinue early payment discounts?**

**Dear General Abbott:**

The purpose of this letter is to request an opinion on whether Section 31.05 of the Texas Tax Code prevents a school district from offering an early payment discount to its taxpayers if the school district contracts with a county for tax collection services and that county chooses to discontinue early payment discounts.

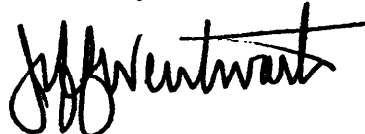
Article VIII, Section 20 of the Texas Constitution provides that the Legislature shall have the authority to pass necessary laws to encourage the prompt payment of taxes by offering early payment discounts. Section 31.05(a), Tax Code, provides that the governing body of a taxing unit that collects its own taxes may adopt the discounts provided by Sections 31.05(b) and (c).



The Honorable Greg Abbott  
January 27, 2004  
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I respectfully request an opinion on this issue.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Wentworth", with a long horizontal stroke extending from the end of the name.

Jeff Wentworth  
Chairman  
Senate Jurisprudence Committee

JW/ml