

BILL ANALYSIS

S.B. 929
By: Hughes
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Concerns have been raised about the adequacy of the current continuing education requirements in ensuring that incoming county assessor-collectors are equipped to handle the complex process of assessing and collecting property taxes. S.B. 929 seeks to mitigate these concerns by requiring a new county assessor-collector who assesses or collects property taxes to complete an additional 40 hours of continuing education courses within the first 12 months in office.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 929 amends the Tax Code to require a county assessor-collector who assesses or collects property taxes to successfully complete at least 40 hours of continuing education courses on the assessment and collection of property taxes, including a course dedicated to state law governing property tax assessments, not later than the first anniversary of the date on which the county assessor-collector first takes office and in addition to other applicable continuing education requirements.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.