

## **BILL ANALYSIS**

S.B. 1261  
By: Bettencourt  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

There are concerns about a possible conflict of interest when an elected official of a taxing unit who is charged with setting tax rates is also able to serve as a chief appraiser charged with overseeing the appraisal process. S.B. 1261 seeks to address these concerns by establishing certain restrictions on employment as the chief appraiser for an appraisal district.

### **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. 1261 amends the Tax Code to prohibit a person from being employed as the chief appraiser for an appraisal district if the person is an elected or appointed officer of a taxing unit located wholly or partly in the district.

### **EFFECTIVE DATE**

January 1, 2020.