

BILL ANALYSIS

C.S.H.B. 4315
By: Craddick
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

A county tax assessor-collector is currently ineligible to serve as a director for the county's appraisal district if the board of directors enters into a contract to outsource appraisal duties or the county commissioners court enters into a contract to outsource assessment and collection duties. C.S.H.B. 4315 seeks to permit the assessor-collector of Midland County to be able to serve as a voting director regardless of whether such a contract exists.

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

C.S.H.B. 4315 amends the Tax Code to make the tax assessor-collector of a county with a population of more than 100,000 in which is located a municipality with a population of more than 100,000 and less than 150,000, at least part of which is also located in a county with a population of less than 5,000, who is appointed to the board of directors of the county's appraisal district as a voting director eligible to serve in that capacity regardless of whether the board enters into a contract to outsource appraisal duties or the county commissioners court enters into a contract to outsource the assessment and collection of taxes.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2021.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 4315 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The original authorized a county assessor-collector of an appraisal district to be appointed by a taxing unit as a voting director of the board of directors of the appraisal district and prohibited the assessor-collector from serving as a nonvoting director under certain circumstances. The substitute establishes such an authorization that is limited to a certain district.