

BILL ANALYSIS

Senate Research Center
85R8940 SMT-F

S.B. 929
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Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The 83rd Legislature, Regular Session, 2013, passed S.B. 546, which added comprehensive continuing education requirements for elected county tax assessor-collectors. Twenty hours of continuing education per year approved by a state agency or an accredited institution of higher education is mandated. This successful program allowed for all county tax assessor-collectors to be comprehensively educated in all areas of the statutory and constitutional responsibilities of their elected office.

As the years pass, seasoned tax assessor-collectors will leave office, and new tax assessor-collectors will take their seats. The changes proposed in S.B. 929 would add educational requirements for those county tax assessor-collectors who collect property taxes taking office for the first time after the effective date. It would require completion of an additional 40 hours of continuing education in their first 12 months of office. This additional requirement would better equip incoming county tax assessor-collectors to perform tax assessment and collection duties competently.

This change enhances an already successful program and better equips new tax assessor-collectors toward the completion of their four-year term.

As proposed, S.B. 929 amends current law relating to continuing education requirements for county tax assessor-collectors.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 6.231(b), Tax Code, as follows:

(b) Includes successful completion of at least 40 hours of continuing education courses on the assessment and collection of property taxes, including a course dedicated to Chapter 26 (Assessment), not later than nine months after the date on which the county assessor-collector first takes office, if the county assessor-collector assesses or collects property taxes, to requirements a county assessor-collector is required to compete, in addition to the requirement described by Subsection (a) (relating to the requirement that a county assessor-collector complete certain continuing education). Makes nonsubstantial changes.

SECTION 2. Makes application of this Act prospective to January 1, 2018.

SECTION 3. Effective date: upon passage or September 1, 2017.