

## **BILL ANALYSIS**

Senate Research Center  
85R18812 SMT-F

C.S.S.B. 929  
By: Hughes  
Finance  
3/27/2017  
Committee Report (Substituted)

### **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. (Original Author's / Sponsor's Statement Of Intent)

C.S.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 the first anniversary of the date on which the county assessor-collector first takes office, if the county assessor-collector assesses or collects property taxes, in requirements a county assessor-collector is required to complete, in addition to the requirement described by Subsection (a) (relating to the requirement that a county assessor-collector complete certain continuing education).  
Makes nonsubstantive changes.

SECTION 2. Provides that this Act applies only to a county assessor-collector whose first term of office begins on or after the effective date of this Act.

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