

BILL ANALYSIS

Senate Research Center

S.B. 720
By: Duncan
Intergovernmental Relations
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As Filed

DIGEST

Currently, Texas law is unclear as to whether a tax assessor-collector in a county with a population of less than 1,000,000, who has no assessment or collection functions because the assessor-collector has contracted them away to another taxing entity, is required to be licensed with the Board of Tax Professional Examiners. This bill would provide an exemption to a tax assessor-collector who has entered into such a contract from the statute requiring a tax assessor-collector to be certified by the Board of Tax Professional Examiners.

PURPOSE

As proposed, S.B. 720 exempts, from Section 11 of the Property Taxation Professional Certification Act, a county tax assessor-collector who has approved a particular contract providing for another taxing unit or an appraisal district to perform duties related to the assessment or collection of taxes for the county.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article 8885, V.T.C.S., by adding Section 11B, as follows:

Sec. 11B. EXCEPTION FOR OFFICER WHO HAS APPROVED AN INTERLOCAL GOVERNMENTAL CONTRACT. Provides that a county tax assessor-collector who has approved a contract pursuant to Section 6.24(b), Tax Code, providing for another taxing unit or an appraisal district to perform duties related to the assessment or collection of taxes for the county is exempt from Section 11 of this Act.

SECTION 2. Emergency clause.
Effective date: upon passage.