

BILL ANALYSIS

Senate Research Center
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S.B. 213
By: Duncan
Intergovernmental

Relations

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As Filed

DIGEST

Currently, Texas law requires persons performing the duties of appraisal, assessment, and collection of taxes to obtain certification from the Board of Tax Professional Examiners (BTPE). This law is unclear as to whether tax assessor-collectors who transfer their assessment-collection duties must be certified with BTPE. S.B. 213 would specify that county tax assessor-collectors who have contracted away the duties of assessing and collecting taxes are not required to be certified by BTPE.

PURPOSE

As proposed, S.B. 213 provides an exception for certain officers from the registration requirements of the Property Taxation Professional Certification Act.

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. (Texas Property Taxation Professional Certification Act) by adding Section 11B, as follows:

Sec. 11B. EXCEPTION FOR OFFICER WHO HAS APPROVED AN INTERLOCAL GOVERNMENTAL CONTRACT. Exempts a county tax assessor-collector who has approved a contract under 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 from Section 11 of this Act.

SECTION 2. Emergency clause.

Effective date: upon passage.