

## **BILL ANALYSIS**

Senate Research Center  
76R5422 JD-F

S.B. 521  
By: Cain  
Education  
3/8/1999  
As Filed

### **DIGEST**

Currently, Texas law requires the comptroller of public accounts to provide or receive certain information involving ad valorem taxation, heavy equipment dealers, and agriculture production. S.B. 521 would delete a provision requiring the comptroller to provide or receive certain information on school district property values, and would repeal two sections of the Tax Code requiring heavy equipment dealers, and agriculture production.

### **PURPOSE**

As proposed, S.B. 521 deletes certain functions of the comptroller of public accounts involving ad valorem taxation.

### **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 Section 403.303(b), Government Code, to delete text requiring the comptroller to notify the commissioner of education of the values specified by the school district or property owner.

SECTION 2. Repealers:

(1) Section 23.1241(h), Government Code (regarding dealers reports of sale).

(2) Sections 23.41(c) and (d), Government Code (requires the comptroller to compile, publish, and distribute certain information regarding factors affecting land's capacity to produce agricultural products; and schedules of agricultural cost and prices for use in calculating average net income for each type of agricultural operation, respectively).

SECTION 3. Emergency clause.

Effective date: upon passage.