

## **BILL ANALYSIS**

Senate Research Center

C.S.S.B. 1215  
By: Bettencourt  
Finance  
4/22/2015  
Committee Report (Substituted)

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

C.S.S.B. 1215 requires the Sunset Advisory Commission to conduct a study of the feasibility and benefits of moving the Comptroller's Property Tax Assistance Division (PTAD) from the Office of the Comptroller of Public Accounts of the State of Texas (comptroller's office) into an independent agency.

From 1979 to 1992, the original State Property Tax Board provided oversight for and information about the property tax system in Texas, including performing the Property Value Study each year. In 1992, it was abolished and its functions were assumed by the comptroller's office. Since that time, PTAD has added additional functions, including training Appraisal Review Board members, providing oversight of Appraisal District operations through the Methods and Assistance Program (MAP) and providing data to the public about property tax rates and property tax revenues for local taxing units statewide.

In its current position, PTAD is one of a myriad of important functions performed by the comptroller's office and is unusual in that it is concerned with a tax collected solely at the local level. This study will help determine if the best location for this function is at an independent state agency or within the comptroller's office.

C.S.S.B. 1215 amends current law relating to a study of the feasibility and benefits to this state of abolishing the property tax assistance division of the office of the comptroller and transferring its powers and duties to an independent agency.

### **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. (a) Requires the Texas Sunset Advisory Commission (Sunset) to conduct a study of the feasibility and benefits to this state of abolishing the property tax assistance division of the office of the comptroller of public accounts of the State of Texas and transferring its powers and duties to an independent agency.

(b) Requires Sunset, not later than September 1, 2016, to provide a report on the results of the study to the governor, the lieutenant governor, the speaker of the house of representatives, and the appropriate standing committees of the senate and the house of representatives.

(c) Provides that this section expires September 1, 2017.

SECTION 2. Effective date: upon passage or September 1, 2015.