By: Casteel H.B. No. 2844

A BILL TO BE ENTITLED

1	AN ACT

- 2 relating to the exemption from the requirement that a person
- 3 register as a property tax consultant to perform certain property
- 4 tax consulting services.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 6 SECTION 1. Section 1152.002(a), Occupations Code, is
- 7 amended to read as follows:
- 8 (a) A person is not required to be registered under this
- 9 chapter if the person:
- 10 (1) is acting under a general power of attorney,
- 11 unless the person represents that the person is a property tax
- 12 consultant, agent, advisor, or representative;
- 13 (2) is licensed to practice law in this state;
- 14 (3) is an employee of a property owner or of an
- 15 affiliated or subsidiary company of a property owner and performs
- 16 property tax consulting services for:
- 17 (A) the property owner; or
- 18 (B) a partnership, joint venture, or corporation
- in which the property owner owns an interest;
- 20 (4) is a lessee of a property owner and is designated
- 21 as the agent of the owner in accordance with Section 1.111, Tax
- 22 Code;
- 23 (5) is a public employee or officer and assists a
- 24 property owner in the course of the employee's or officer's duties;

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- 1 (6) is a certified public accountant under Chapter
- 2 901;
- 3 (7) assists another person in the performance of
- 4 property tax consulting services or provides testimony on behalf of
- 5 the other person at a protest hearing under Subchapter C, Chapter
- 6 41, Tax Code; or
- 7 (8) provides property tax consulting services only in
- 8 connection with <u>farms</u>, <u>ranches</u>, <u>or</u> single-family residences and:
- 9 (A) holds an active real estate broker license or
- 10 an active real estate salesperson license under Chapter 1101; or
- 11 (B) is a licensed real estate appraiser or
- 12 certified real estate appraiser under Chapter 1103.
- 13 SECTION 2. This Act takes effect immediately if it receives
- 14 a vote of two-thirds of all the members elected to each house, as
- 15 provided by Section 39, Article III, Texas Constitution. If this
- 16 Act does not receive the vote necessary for immediate effect, this
- 17 Act takes effect September 1, 2003.