

BILL ANALYSIS

H.B. 2382
By: Hegar
Local Government Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, chief appraisers may serve without undergoing any specific training. House Bill 2382 will require the Board of Tax Professional Examiners to implement a training program for newly appointed chief appraisers. The training program prescribed in HB 2382 will include curriculum pertaining to the Board of Tax Professional Examiners; the roles, functions and budgetary requirements of the chief appraiser and office; and laws relating to the office and officials. This bill will ensure that chief appraisers are equipped with the proper education necessary for the occupation.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

SECTION 1. Amends Subchapter D, Chapter 1151, of the Occupations Code by adding Section 1151.164. This section requires the Board of Tax Professional Examiners to implement a training program for newly appointed chief appraisers. This program is required to provide a curriculum that includes training regarding the Board of Tax Professional Examiners; the roles, functions and budgetary requirements of the chief appraiser and office; and laws relating to the office and officials.

SECTION 2. Amends Chapter 5 of the Tax Code by adding Section 5.042. This section requires a chief appraiser to undergo the prescribed training program unless they have completed the course prescribed by Section 1151.164 of the Occupations Code. A chief appraiser may serve for a period up to a year without completing the new training program prescribed by HB 2382. This section does not apply to a county assessor-collector who serves as chief appraiser under Section 6.05(c) of the Tax Code.

SECTION 3. Instructs the Tax Professional Examiners to implement the new training program by January 1, 2006. Persons who serve or will serve as chief appraisers are not required to complete training until July 1, 2006. This Act applies only to a chief appraiser appointed on or after July 1, 2006.

SECTION 4. Section 5.042 of the Tax Code takes effect July 1, 2006.

SECTION 5. Provides an immediate effective date if HB 2382 receives two-thirds of all members elected to each house; if it does not receive votes necessary for immediate effect, this Act will take effect September 1, 2005.

EFFECTIVE DATE

This Act takes effect immediately if it receives a vote of two-thirds of all members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2005.