

By: Puente

H.B. No. 2286

Substitute the following for H.B. No. 2286:

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C.S.H.B. No. 2286

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an interim study committee on the authority of a chief
3 appraiser to audit a rendition statement or property report
4 delivered to the chief appraiser.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. INTERIM STUDY. An interim committee consisting
7 of the members of the Senate Intergovernmental Relations Committee
8 and the House Local Government Ways and Means Committee shall study
9 the feasibility of the following legislative proposals:

10 (1) authorizing a chief appraiser or an examiner
11 authorized by a chief appraiser to examine, copy, and photograph
12 the books, records, and papers of a person who files a rendition
13 statement or property report required by Chapter 22, Tax Code; and

14 (2) authorizing a chief appraiser, if it is determined
15 as a result of an investigation of the records, books, and papers of
16 a person who files a rendition statement or property report under
17 Chapter 22, Tax Code, that the chief appraiser's reliance on the
18 rendition statement or property report resulted in the omission of
19 taxable property in any of the preceding five tax years, to enter
20 the property and its appraised value in the appraisal records for
21 each year the property was omitted as provided by Section 25.21, Tax
22 Code, for other omitted property.

23 SECTION 2. COMMITTEE REPORT. Not later than January 15,
24 2009, the committee shall report the committee's findings and

1 recommendations to the lieutenant governor, the speaker of the
2 house of representatives, and the governor. The committee shall
3 include in its recommendations specific statutory changes that the
4 committee considers desirable to address any concerns identified as
5 a result of the committee's study under Section 1 of this Act.

6 SECTION 3. ABOLITION OF COMMITTEE. The committee is
7 abolished and this Act expires January 16, 2009.

8 SECTION 4. EFFECTIVE DATE. This Act takes effect
9 immediately if it receives a vote of two-thirds of all the members
10 elected to each house, as provided by Section 39, Article III, Texas
11 Constitution. If this Act does not receive the vote necessary for
12 immediate effect, this Act takes effect September 1, 2007.