Senate Amendments Section-by-Section Analysis

### HOUSE VERSION SENATE VERSION CONFERENCE

SECTION 1. Section 1151.002, Occupations Code, is amended by amending Subdivision (5) and adding Subdivisions (7-a), (7-b), and (7-c) to read as follows:

- (5) "Code of ethics" means a formal statement of ethical standards of conduct adopted by the <u>commission</u> [board]. (7-a) "Commission" means the Texas Commission of <u>Licensing and Regulation.</u>
- (7-b) "Committee" means the Texas Tax Professional Advisory Committee.
- (7-c) "Department" means the Texas Department of Licensing and Regulation.

SECTION 2. Section 1151.004(b), Occupations Code, is amended to read as follows:

(b) The <u>department</u> [board] shall thoroughly investigate a complaint of a violation of this section.

SECTION 3. The heading to Subchapter B, Chapter 1151, Occupations Code, is amended to read as follows: SUBCHAPTER B. <u>TEXAS</u> [BOARD OF] TAX PROFESSIONAL <u>ADVISORY COMMITTEE</u> [EXAMINERS]

Same as House version.

Same as House version.

Same as House version.

SECTION 4. Section 1151.051, Occupations Code, as amended by Chapters 815 (S.B. 276) and 1170 (S.B. 287), Acts of the 78th Legislature, Regular Session,

Same as House version.

### **HOUSE VERSION**

2003, is reenacted and amended to read as follows:

- Sec. 1151.051. [BOARD] MEMBERSHIP. (a) The Texas [Board of] Tax Professional Advisory Committee [Examiners] consists of seven [five] members appointed by the presiding officer of the commission with the approval of the commission [governor with the advice and consent of the senate] as follows:
- (1) two members who are certified under this chapter as registered professional appraisers [four members who:
- [(A) are actively engaged in property tax administration;
- [(B) have at least five years' experience in appraisal, assessment, or collection; and
- [(C) are certified under this chapter as a registered professional appraiser, registered Texas collector, or registered Texas assessor]; [and]
- (2) two members who are certified under this chapter as registered Texas collectors or registered Texas assessors; and
- (3) three members [one member] who represent [represents] the public.
- (b) A vacancy on the <u>committee</u> [board] is filled <u>in the</u> <u>same manner as the original appointment</u> [by <u>appointment by the governor of a qualified person to serve</u>] for the unexpired portion of the term.
- (c) The presiding officer of the commission shall designate one member of the committee as the presiding officer.
- (d) Each appointment to the <u>committee</u> [board] shall be made without regard to the race, color, disability, sex,

### House Bill 2447

Senate Amendments Section-by-Section Analysis

2

SENATE VERSION CONFERENCE

Senate Amendments Section-by-Section Analysis

### HOUSE VERSION SENATE VERSION CONFERENCE

religion, age, or national origin of the appointee.

(e) Section 2110.008, Government Code, does not apply to the committee.

SECTION 5. Section 1151.0511, Occupations Code, is amended to read as follows:

Sec. 1151.0511. PUBLIC MEMBER ELIGIBILITY. A person may not be a public member of the <u>committee</u> [board] if the person or the person's spouse:

- (1) is registered, certified, or licensed by a regulatory agency in the field of property tax appraisal, assessment, or collection;
- (2) is employed by or participates in the management of a business entity or other organization regulated by or receiving money from the <u>department</u> [board];
- (3) owns or controls, directly or indirectly, more than a
- 10 percent interest in a business entity or other organization regulated by or receiving money from the <u>department</u> [board]; [or]
- (4) uses or receives a substantial amount of tangible goods, services, or money from the <u>department</u> [board] other than compensation or reimbursement authorized by law for <u>committee</u> [board] membership, attendance, or expenses; or
- (5) at any time has served on an appraisal review board.

Same as House version.

SECTION 6. Sections 1151.0512(b) and (c), Same as House version.

Senate Amendments Section-by-Section Analysis

### **HOUSE VERSION**

SENATE VERSION

**CONFERENCE** 

Occupations Code, are amended to read as follows:

- (b) A person may not be a member of the <u>committee</u> [board and may not be a board employee employed in a "bona fide executive, administrative, or professional capacity," as that phrase is used for purposes of establishing an exemption to the overtime provisions of the federal Fair Labor Standards Act of 1938 (29 U.S.C. Section 201 et seq.), and its subsequent amendments,] if:
- (1) the person is an officer, employee, or paid consultant of a Texas trade association in the field of property tax appraisal, assessment, or collection; or
- (2) the person's spouse is an officer, manager, or paid consultant of a Texas trade association in the field of property tax appraisal, assessment, or collection.
- (c) A person may not be a member of the <u>committee</u> [board or act as the general counsel to the board] if the person or the person's spouse is required to register as a lobbyist under Chapter 305, Government Code, because of the person's activities for compensation on behalf of a profession related to the operation of the <u>committee</u> or the department [board].

SECTION 7. Section 1151.052, Occupations Code, is amended to read as follows:

Sec. 1151.052. TERMS. <u>Committee</u> [Board] members serve six-year terms, with the terms of one or two members expiring on March 1 of each odd-numbered year.

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION	SENATE VERSION	CONFERENCE

SECTION 8. Section 1151.055(a), Occupations Code, is amended to read as follows:

(a) A <u>committee</u> [board] member may not receive compensation for the member's services.

Same as House version.

SECTION 9. The heading to Subchapter C, Chapter 1151, Occupations Code, is amended to read as follows:

SUBCHAPTER C. [BOARD POWERS AND] DUTIES
OF COMMISSION, EXECUTIVE DIRECTOR,
DEPARTMENT, AND ADVISORY COMMITTEE

Same as House version.

SECTION 10. Subchapter C, Chapter 1151, Occupations Code, is amended by adding Section 1151.101 to read as follows:

Sec. 1151.101. FEES. The commission, with the advice of the committee, shall establish fees under this chapter in amounts reasonable and necessary to cover the costs of administering the programs and activities under this chapter.

Same as House version.

SECTION 11. Section 1151.1015, Occupations Code, is amended to read as follows:

Sec. 1151.1015. <u>ASSISTANCE FROM</u> [INTERAGENCY CONTRACT WITH]

Same as House version.

### **HOUSE VERSION**

COMPTROLLER. The comptroller shall enter into a memorandum of understanding with the department under which the comptroller shall provide [(a)—The board and the comptroller shall provide under an interagency contract for the comptroller to provide administrative support to the board. The contract must include terms for fees to be paid by the board to the comptroller for services provided under the contract.

- [(b) Under the interagency contract, the comptroller shall provide to the board]:
- (1) information on the educational needs of and opportunities for tax professionals;
- (2) <u>review and approval of all required educational</u> <u>courses, examinations, and continuing education</u> <u>programs for registrants;</u>
- (3) a copy of any report issued by the comptroller under Section 5.102, Tax Code, and if requested by the department a copy of any work papers or other documents collected or created in connection with a report issued under that section; and
- (4) information and assistance regarding administrative proceedings conducted under the commission's rules or this chapter [assistance with outreach efforts to inform taxpayers of their rights and remedies;
- [(3) information on appraisal district enforcement efforts: and
- [(4) assistance with administrative services, including:
- [(A) payroll services;
- [(B) budgeting services;

### House Bill 2447

Senate Amendments Section-by-Section Analysis

SENATE VERSION

**CONFERENCE** 

Senate Amendments Section-by-Section Analysis

# HOUSE VERSION SENATE VERSION CONFERENCE

- [(C) information technology support;
- [(D) human resources services; and
- [(E) other administrative services necessary for the board to perform its powers and duties under this chapter].

SECTION 12. Section 1151.102, Occupations Code, is amended to read as follows:

Sec. 1151.102. GENERAL RULEMAKING AUTHORITY. The <u>commission</u> [board] may adopt and enforce rules necessary for the performance of the department's [board's] duties.

SECTION 13. Section 1151.103, Occupations Code, is amended to read as follows:

Sec. 1151.103. ESTABLISHMENT OF PROFESSIONAL STANDARDS. The <u>commission shall</u> [board may] establish standards of professional practice, conduct, education, and ethics for appraisers, assessors, and collectors consistent with the purposes and intent of this chapter.

SECTION 14. Section 1151.104, Occupations Code, is amended to read as follows:

Sec. 1151.104. ENFORCEMENT OF CHAPTER. The department [board] may ensure strict compliance with

Same as House version.

Same as House version.

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

and enforce this chapter.

SECTION 15. Section 1151.106(a), Occupations Code, is amended to read as follows:

- (a) The <u>commission</u> [board] by rule shall:
- (1) adopt a classification system for registrants; and
- (2) establish minimum requirements for each classification.

Same as House version.

SECTION 16. Section 1151.107(a), Occupations Code, is amended to read as follows:

(a) The <u>department</u> [board] shall maintain a roster of registrants that includes each registrant's name, place of employment, and classification.

Same as House version.

SECTION 17. Section 1151.108, Occupations Code, is amended to read as follows:

Sec. 1151.108. <u>COMMITTEE DUTIES</u>. The committee shall:

- (1) recommend to the commission rules and standards regarding technical issues relating to tax professionals;
- (2) provide advice to the commission regarding continuing education courses and curricula for registrants;
- (3) provide advice to the commission regarding the contents of any examination required by the commission

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

under this chapter; and

(4) educate, and respond to questions from, the commission and the department regarding issues affecting tax professionals. [MONEY RECEIVED BY BOARD. The board shall receive and account for all money derived under this chapter.]

SECTION 18. Section 1151.151, Occupations Code, is amended to read as follows:

Sec. 1151.151. REGISTRATION REQUIRED; EXEMPTION. (a) The following persons must register with the <u>department</u> [board]:

- (1) the chief appraiser of an appraisal district, an appraisal supervisor or assistant, a property tax appraiser, an appraisal engineer, and any other person authorized to render judgment on, recommend, or certify an appraised value to the appraisal review board of an appraisal district:
- (2) a person who engages in appraisal of property for ad valorem tax purposes for an appraisal district or a taxing unit:
- (3) an assessor-collector, a collector, or another person designated by a governing body as the chief administrator of the taxing unit's assessment functions, collection functions, or both; and
- (4) a person who performs assessment or collection functions for a taxing unit and is required to register by the chief administrator of the unit's tax office.

Same as House version.

Senate Amendments Section-by-Section Analysis

# HOUSE VERSION SENATE VERSION CONFERENCE

(b) A county assessor-collector is not required to register with the <u>department</u> [board] if the county, by contract entered into under Section 6.24(b), Tax Code, has its taxes assessed and collected by another taxing unit or an appraisal district.

SECTION 19. Section 1151.153, Occupations Code, is amended to read as follows:

Sec. 1151.153. REGISTRATION APPLICATION. (a) An application for registration must be made on the printed form provided by the <u>department</u> [board]. In prescribing the contents of an application form, the <u>commission</u> [board] shall ensure that the form requires information sufficient to properly classify the applicant.

(b) Each application form the <u>department</u> [board] provides must be accompanied by the code of ethics.

SECTION 20. Section 1151.154, Occupations Code, is amended to read as follows:

Sec. 1151.154. SUBMISSION OF APPLICATION. [(a)] An initial application for registration must be accompanied by:

- (1) a nonrefundable [\$50] processing fee; and
- (2) <u>a nonrefundable registration</u> [the] fee [required by Section 1151.158].

Same as House version.

Same as House version.

Senate Amendments Section-by-Section Analysis

# HOUSE VERSION SENATE VERSION CONFERENCE

SECTION 21. Sections 1151.155(a) and (b), Occupations Code, are amended to read as follows:

- (a) The <u>department</u> [board] shall act on an application for registration not later than the 30th day after the date the application is received.
- (b) The <u>department</u> [board] shall:
- (1) classify and register each applicant the <u>department</u> [board] approves; and
- (2) notify the registrant of the requirements for:
- (A) maintenance of the registrant's current registration; and
- (B) professional certification by the department [board].

SECTION 22. Section 1151.156, Occupations Code, is amended to read as follows:

Sec. 1151.156. DISCRIMINATION PROHIBITED. The <u>department</u> [board] may not refuse to register an applicant because of the race, color, <u>disability</u> [ereed], sex, <u>religion</u>, age, or <u>national</u> [ethnic] origin of the applicant.

SECTION 23. Section 1151.157(a), Occupations Code, is amended to read as follows:

(a) The <u>department</u> [board] shall issue an identification card to each person registered under this chapter. While on official duty, the registrant shall have the identification card in the registrant's possession.

Same as House version.

Same as House version.

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

SECTION 24. Section 1151.158, Occupations Code, is amended to read as follows:

Sec. 1151.158. ANNUAL FEE; EXPIRATION AND RENEWAL OF REGISTRATION. (a) Except as otherwise provided by the commission, a [A] registration under this chapter is valid for one year [expires on December 31] and must be renewed annually. A registrant must pay an annual fee [of not less than \$45 or more than \$75]. The commission by rule may adopt a system under which registrations expire on various dates during the year.

- (b) The department shall notify a registrant under this chapter of the impending expiration of the registrant's registration as provided by Section 51.401(f). [On or before December 1 of each year, the board shall:
- [(1) establish the amount of the renewal fee for the following year; and
- [(2) mail a renewal notice to each person registered under this chapter.]

SECTION 25. Section 1151.1581, Occupations Code, is amended to read as follows:

Sec. 1151.1581. CONTINUING EDUCATION. (a) The <u>commission</u> [board] shall recognize, prepare, or administer continuing education programs for <u>registrants</u> under this chapter [its license holders].

Same as House version.

Same as House Version.

Senate Amendments Section-by-Section Analysis

#### **HOUSE VERSION**

SENATE VERSION

**CONFERENCE** 

- (b) The comptroller must review and approve all continuing education programs for registrants.
- (c) A <u>registrant</u> [license holder] must participate in the programs to the extent required by the <u>department</u> [board] to keep the person's <u>certificate of registration</u> [license].
- (d) The commission may set fees for continuing education courses and providers of continuing education courses in amounts reasonable and necessary to cover the department's costs in administering the department's duties under this section.
- (e) The comptroller may set fees for continuing education courses and providers of continuing education courses in amounts reasonable and necessary to cover the comptroller's costs in administering the comptroller's duties under this section.

SECTION 26. Sections 1151.160(a) and (b), Occupations Code, are amended to read as follows:

- (a) The <u>commission</u> [board] by rule shall adopt minimum requirements for the certification of registrants. The requirements for certification of an employee of a taxing unit's tax office must emphasize[5, but are not limited to,] the areas of responsibility of the registrant in performing the registrant's duties for the taxing unit.
- (b) "Registered professional appraiser" is the highest level of certification established by the <u>commission</u>

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

[board] for a person engaged in appraisal. "Registered Texas assessor" is the highest level of certification established by the <u>commission</u> [board] for a person engaged in assessment. "Registered Texas collector" is the highest level of certification established by the commission [board] for a person engaged in collection.

SECTION 27. Section 1151.161, Occupations Code, is amended to read as follows:

Sec. 1151.161. EXAMINATION FOR CERTIFICATION; APPLICATION; FEE. (a) The commission [board] by rule shall [may] require a registrant to pass one or more examinations to be certified. The commission [board] by rule shall ensure that any examination required for certification is administered in compliance with the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12101 et seq.)[, and its subsequent amendments].

- (b) An applicant for examination under this section must apply to take the examination in the manner prescribed by the department [file an application with the board on a printed form provided by the board. In prescribing the contents of the form, the board shall ensure that the form requires information sufficient to determine the applicant's current classification].
- (c) The department may accept, develop, or contract for the examinations required by this section, including the administration of the examinations. The comptroller

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

must approve the content of an examination accepted, developed, or contracted for by the department. The department may require a third-party vendor to collect a fee associated with the examination directly from examinees. [The application for examination must be:

- [(1) filed with the board not later than the 14th day before the examination date; and
- [(2) accompanied by a nonrefundable fee in the amount set by the board.]

SECTION 28. Section 1151.162, Occupations Code, is amended to read as follows:

Sec. 1151.162. RULES RELATING TO RECERTIFICATION AND SPECIALIZATION. The commission [board] may adopt rules:

- (1) regarding recertification to ensure that each person certified under this chapter who is engaged in appraisal, assessment, or collection is registered and professionally competent; and
- (2) establishing specialized classifications, designations, and requirements as necessary to accomplish the purposes of this chapter, including maintaining high standards of professional practice in all phases of property taxation.

Same as House version.

SECTION 29. Section 1151.163, Occupations Code, is amended to read as follows:

Same as House version.

Senate Amendments Section-by-Section Analysis

### HOUSE VERSION

SENATE VERSION

CONFERENCE

Sec. 1151.163. <u>REGISTRATION</u> [<u>LICENSE</u>] BY ENDORSEMENT. The <u>department</u> [<u>board</u>] may waive any prerequisite to obtaining a <u>certificate of registration</u> [<u>license</u>] for an applicant after reviewing the applicant's credentials and determining that the applicant holds a license <u>or certificate of registration</u> issued by another jurisdiction that has [<u>licensing</u>] requirements substantially equivalent to those of this state.

SECTION 30. Sections 1151.164(a) and (b), Occupations Code, are amended to read as follows:

- (a) The <u>department</u> [board] shall implement a training program for newly appointed chief appraisers and shall prescribe the curriculum for the training program as provided by this section.
- (b) The training program must provide the appointee with information regarding:
- (1) this chapter;
- (2) the programs operated by the <u>department</u> [board];
- (3) the role and functions of the <u>department</u> [board];
- (4) the rules of the <u>commission</u> [board], with an emphasis on the rules that relate to ethical behavior;
- (5) the role and functions of the chief appraiser, the appraisal district board of directors, and the appraisal review board;
- (6) the importance of maintaining the independence of an appraisal office from political pressure;
- (7) the importance of prompt and courteous treatment of

Same as House version.

Senate Amendments Section-by-Section Analysis

### HOUSE VERSION SENATE VERSION CONFERENCE

the public;

- (8) the finance and budgeting requirements for an appraisal district, including appropriate controls to ensure that expenditures are proper; and
- (9) the requirements of:
- (A) the open meetings law, Chapter 551, Government Code;
- (B) the public information law, Chapter 552, Government Code:
- (C) the administrative procedure law, Chapter 2001, Government Code;
- (D) other laws relating to public officials, including conflict-of-interest laws; and
- (E) the standards of ethics imposed by the Uniform Standards of Professional Appraisal Practice.

SECTION 31. Section 1151.202, Occupations Code, is amended to read as follows:

Sec. 1151.202. DENIAL OF REGISTRATION; DISCIPLINARY ACTION. (a) The department [board] may deny an application for [, suspend, or revoke the] registration of or take other disciplinary action as described by Chapter 51 against a person who violates this chapter or a commission [board] rule[, place on probation a person whose registration has been suspended, or reprimand a person for a violation by the person of this chapter or a board rule].

(b) The <u>commission</u> [board] by rule shall adopt written

SECTION 31. Section 1151.202, Occupations Code, is amended to read as follows:

Sec. 1151.202. DENIAL OF REGISTRATION; DISCIPLINARY ACTION. (a) The department [board] may deny an application for[, suspend, or revoke the] registration of or take other disciplinary action as described by Chapter 51 against a person who violates this chapter or a commission [board] rule[, place on probation a person whose registration has been suspended, or reprimand a person for a violation by the person of this chapter or a board rule].

(b) The commission [board] by rule shall adopt written

Senate Amendments Section-by-Section Analysis

### **HOUSE VERSION**

guidelines to ensure that <u>denials of registration under this</u> section and other disciplinary actions under Chapter 51 [probation and the issuance of reprimands] are administered consistently.

#### SENATE VERSION

guidelines to ensure that <u>denials of registration under this</u> section and other disciplinary actions under Chapter 51 [probation and the issuance of reprimands] are administered consistently.

- (c) Before imposing an administrative penalty under Subchapter F, Chapter 51, against a registrant, the department must consider evidence that the registrant:
- (1) attempted in good faith to implement or execute a law, policy, rule, order, budgetary restriction, or other regulation provided by the laws of this state, the comptroller, or the governing body or the chief administrator of the appraisal district or taxing jurisdiction that employs the registrant;
- (2) acted on the advice of counsel or the comptroller; or
- (3) had discretion over the matter on which the complaint is based, if the complaint is based solely on grounds that the registrant decided incorrectly or failed to exercise discretion in favor of the complainant.
- (d) The department may notify the local governmental entity that employs a registrant of a complaint against the registrant by sending a copy of the complaint letter to the local governmental entity.

SECTION 32. Section 1151.204, Occupations Code, is amended to read as follows:

Sec. 1151.204. DISMISSAL OF COMPLAINT RELATING TO APPRAISED VALUE. The <u>department</u> [board] may dismiss a complaint without conducting a

SECTION 32. Section 1151.204, Occupations Code, is amended to read as follows:

Sec. 1151.204. DISMISSAL OF COMPLAINT RELATING TO APPRAISED VALUE. <u>After investigation</u>, the department [The board] may dismiss a

CONFERENCE

Senate Amendments Section-by-Section Analysis

### **HOUSE VERSION**

# hearing if:

- (1) the complaint <u>challenges only</u> [involves a disagreement on] the appraised value of a property and does not challenge the validity or application of any other law; and
- (2) the disagreement has not been resolved in the complainant's favor by an appraisal review board or court.
- SECTION 33. Sections 1151.205(a) and (b), Occupations Code, are amended to read as follows:
- (a) The <u>department</u> [board] may request and, if necessary, compel by subpoena:
- (1) the attendance of witnesses for examination under oath; and
- (2) the production of records, documents, and other evidence relevant to the investigation of an alleged violation of this chapter <u>or a commission rule</u> for inspection and copying.
- (b) If a person does not comply with the subpoena, the <u>department</u> [board], acting through the attorney general, may file suit to enforce the subpoena in a district court in Travis County or in the county in which a hearing conducted by the <u>department</u> [board] may be held.

#### SENATE VERSION

complaint without conducting a hearing if:

- (1) the complaint <u>challenges only</u> [involves a <u>disagreement on</u>] the appraised value of a property <u>or another matter for which Title I, Tax Code, specifies a remedy and does not credibly allege a violation of this <u>chapter or the standards established by the commission for registrants under this chapter</u>; and</u>
- (2) the disagreement has not been resolved in the complainant's favor by an appraisal review board or court.

Same as House version.

CONFERENCE

Senate Amendments Section-by-Section Analysis

### HOUSE VERSION SENATE VERSION CONFERENCE

SECTION 34. Section 1151.251(a), Occupations Code, is amended to read as follows:

(a) A person commits an offense if the person does not register with the <u>department</u> [board] as required by Section 1151.151.

Same as House version.

SECTION 35. Section 1151.252(a), Occupations Code, is amended to read as follows:

(a) A person commits an offense if the person performs an appraisal, assessment, or collection function while the person's registration or certification with the <u>department</u> [board] is not active [revoked or suspended].

Same as House version.

SECTION 36. Section 1151.253, Occupations Code, is amended to read as follows:

Sec. 1151.253. COMPLAINT OF VIOLATION. A person may file a complaint with the <u>department</u> [board] concerning a violation of <u>this chapter or a rule adopted</u> by the commission under this chapter [Section 1151.251 or 1151.252].

Same as House version.

SECTION 37. Section 1152.103, Occupations Code, is amended to read as follows:

Sec. 1152.103. MEMBERSHIP RESTRICTIONS. A person is not eligible for appointment as a member of the council if the person is:

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

- (1) required to register with the secretary of state under Chapter 305, Government Code;
- (2) required to register with the <u>department</u> [Board of Tax Professional Examiners] under Chapter 1151; or
- (3) exempt from the registration requirements imposed by this chapter, except as provided by Section 1152.102.

SECTION 38. Section 411.122(d), Government Code, is amended to read as follows:

- (d) The following state agencies are subject to this section:
- (1) Texas Appraiser Licensing and Certification Board;
- (2) Texas Board of Architectural Examiners;
- (3) Texas Board of Chiropractic Examiners;
- (4) State Board of Dental Examiners;
- (5) Texas Board of Professional Engineers;
- (6) Texas Funeral Service Commission;
- (7) Texas Board of Professional Geoscientists;
- (8) Department of State Health Services, except as provided by Section 411.110, and agencies attached to the department, including:
- (A) Texas State Board of Examiners of Dietitians;
- (B) Texas State Board of Examiners of Marriage and Family Therapists;
- (C) Midwifery Board;
- (D) Texas State <u>Perfusionist Advisory Committee</u> [Board of Examiners of Perfusionists];
- (E) Texas State Board of Examiners of Professional

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

### Counselors;

- (F) Texas State Board of Social Worker Examiners;
- (G) State Board of Examiners for Speech-Language Pathology and Audiology;
- (H) Advisory Board of Athletic Trainers;
- (I) State Committee of Examiners in the Fitting and Dispensing of Hearing Instruments;
- (J) Texas Board of Licensure for Professional Medical Physicists; and
- (K) Texas Board of Orthotics and Prosthetics;
- (9) Texas Board of Professional Land Surveying;
- (10) Texas Department of Licensing and Regulation, except as provided by Section 411.093;
- (11) Texas Commission on Environmental Quality;
- (12) Texas Board of Occupational Therapy Examiners;
- (13) Texas Optometry Board;
- (14) Texas State Board of Pharmacy;
- (15) Texas Board of Physical Therapy Examiners;
- (16) Texas State Board of Plumbing Examiners;
- (17) Texas State Board of Podiatric Medical Examiners;
- (18) Polygraph Examiners Board;
- (19) Texas State Board of Examiners of Psychologists;
- (20) Texas Real Estate Commission;
- (21) [Board of Tax Professional Examiners;
- [(22)] Texas Department of Transportation;
- (22) [(23)] State Board of Veterinary Medical Examiners;
- (23) [(24)] Texas Department of Housing and Community Affairs;

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

- (24) [(25)] secretary of state;
- (25) [(26)] state fire marshal;
- (26) [(27)] Texas Education Agency; and
- (27) [(28)] Department of Agriculture.

SECTION 39. Section 2054.352(a), Government Code, is amended to read as follows:

- (a) The following licensing entities shall participate in the system established under Section 2054.353:
- (1) Texas Board of Chiropractic Examiners;
- (2) Court Reporters Certification Board;
- (3) State Board of Dental Examiners;
- (4) Texas Funeral Service Commission;
- (5) Texas Board of Professional Land Surveying;
- (6) Texas Medical Board;
- (7) Texas Board of Nursing;
- (8) Texas Optometry Board;
- (9) Department of Agriculture, for licenses issued under Chapter 1951, Occupations Code;
- (10) Texas State Board of Pharmacy;
- (11) Executive Council of Physical Therapy and Occupational Therapy Examiners;
- (12) Texas State Board of Plumbing Examiners;
- (13) Texas State Board of Podiatric Medical Examiners;
- (14) [Board of Tax Professional Examiners;
- [(15)] Polygraph Examiners Board;
- (15) [(16)] Texas State Board of Examiners of Psychologists;

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

(16) [(17)] State Board of Veterinary Medical Examiners;

(17) [(18)] Texas Real Estate Commission;

(18) [(19)] Texas Appraiser Licensing and Certification Board;

(19) [(20)] Texas Department of Licensing and Regulation;

(20) [(21)] Texas State Board of Public Accountancy;

(21) [(22)] State Board for Educator Certification;

(22) [(23)] Texas Board of Professional Engineers;

(23) [(24)] Department of State Health Services;

(24) [(25)] Texas Board of Architectural Examiners;

(25) [(26)] Texas Racing Commission;

(26) [(27)] Commission on Law Enforcement Officer Standards and Education; and

(27) [(28)] Texas Private Security Board.

SECTION 40. Section 5.04, Tax Code, is amended to read as follows:

Sec. 5.04. TRAINING AND EDUCATION OF APPRAISERS. (a) The comptroller shall enter into a memorandum of understanding [consult and cooperate] with the Texas Department of Licensing and Regulation [Board of Tax Professional Examiners] or any successor agency responsible for certifying tax professionals in this state in setting standards for and approving curricula and materials for use in training and educating appraisers and assessor-collectors, and the comptroller may contract or

Same as House version.

Senate Amendments Section-by-Section Analysis

# HOUSE VERSION SENATE VERSION CONFERENCE

with the board or] with other public agencies, educational institutions, or private organizations in sponsoring courses of instruction and training programs.

(b) An appraisal district shall reimburse an employee of the appraisal office for all actual and necessary expenses, tuition and other fees, and costs of materials incurred in attending, with approval of the chief appraiser, a course or training program sponsored or approved by the Texas

enter into a memorandum of understanding [cooperate

Department of Licensing and Regulation [Board of Tax Professional Examiners].

SECTION 41. The following statutes are repealed:

- (1) Section 1151.002(4), Occupations Code;
- (2) Section 1151.003, Occupations Code;
- (3) Section 1151.053, Occupations Code;
- (4) Section 1151.054, Occupations Code;
- (5) Section 1151.055(b), Occupations Code;
- (6) Section 1151.056, Occupations Code;
- (7) Section 1151.057, Occupations Code;
- (8) Subchapter B-1, Chapter 1151, Occupations Code;
- (9) Section 1151.1021, Occupations Code;
- (10) Section 1151.105, Occupations Code;
- (11) Section 1151.109, Occupations Code;
- (12) Section 1151.110, Occupations Code;
- (13) Subchapter C-1, Chapter 1151, Occupations Code;
- (14) Section 1151.155(c), Occupations Code;
- (15) Section 1151.159, Occupations Code;

Same as House version.

Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

- (16) Section 1151.1611, Occupations Code;
- (17) Section 1151.164(c), Occupations Code;
- (18) Section 1151.201, Occupations Code;
- (19) Section 1151.2025, Occupations Code; and
- (20) Section 1151.203, Occupations Code.

SECTION 42. (a) As soon as possible after the effective date of this Act, the presiding officer of the Texas Commission of Licensing and Regulation shall appoint the members of the Texas Tax Professional Advisory Committee in accordance with Chapter 1151, Occupations Code, as amended by this Act. In making the initial appointments, the presiding officer shall designate two members for terms expiring March 1, 2011, two members for terms expiring March 1, 2013, and three members for terms expiring March 1, 2015.

(b) Section 1151.1581, Occupations Code, as amended by this Act, applies only to continuing education that must be completed by a registrant on or after June 1, 2010. A registrant may comply with the continuing education requirements under Chapter 1151, Occupations Code, before that date by complying with the requirements in effect immediately before the effective date of this Act, and the former law is continued in effect for that purpose.

Same as House version.

SECTION 43. (a) The Board of Tax Professional

Same as House version.

#### **HOUSE VERSION**

Examiners is abolished but continues in existence until March 1, 2010, for the sole purpose of transferring obligations, property, full-time equivalent positions, rights, powers, and duties to the Texas Department of Licensing and Regulation. The department assumes all of the obligations, property, full-time equivalent positions, rights, powers, and duties of the board, as it exists immediately before the effective date of this Act. All unexpended funds appropriated to the board are transferred to the department. The transfer of the obligations, property, full-time equivalent positions, rights, powers, and duties of the board to the department must be completed not later than March 1, 2010.

- (b) All rules of the Board of Tax Professional Examiners are continued in effect as rules of the Texas Commission of Licensing and Regulation until superseded by a rule of the commission. A certificate issued by the board is continued in effect as provided by the law in effect immediately before the effective date of this Act. A complaint, investigation, contested case, or other proceeding pending on the effective date of this Act is continued without change in status after the effective date of this Act. An activity conducted by the board is considered to be an activity conducted by the Texas Department of Licensing and Regulation.
- (c) A reference in another law or an administrative rule to the Board of Tax Professional Examiners means the Texas Department of Licensing and Regulation.

#### House Bill 2447

Senate Amendments Section-by-Section Analysis

SENATE VERSION CONFERENCE

Senate Amendments Section-by-Section Analysis

### **HOUSE VERSION**

SECTION 44. (a) The Board of Tax Professional Examiners, in cooperation with and at the direction of the Texas Department of Licensing and Regulation, shall complete all necessary computer programming and other tasks to ensure that the agency numbers assigned by the comptroller of public accounts to the board and the department are not necessary for any fiscal year after 2009, except to complete earlier fiscal year revenue and expenditure transactions and reporting. The number assigned by the comptroller of public accounts to the Texas Department of Licensing and Regulation shall be used to record transactions related to the regulation of tax professionals beginning in fiscal year 2010.

- (b) Not later than July 1, 2009, the Board of Tax Professional Examiners shall request that the comptroller of public accounts grant the Texas Department of Licensing and Regulation inquiry-only security access to the uniform statewide accounting system, the state property accounting system, the uniform statewide payroll system, and the human resources information system for the board. The Texas Department of Licensing and Regulation and the comptroller of public accounts may coordinate implementation of this subsection.
- (c) Not later than July 15, 2009, the Texas Department of Licensing and Regulation shall provide to the Board of Tax Professional Examiners detailed information regarding the board's responsibilities under Subsection (a) of this section.

SENATE VERSION CONFERENCE

Same as House version.

Senate Amendments Section-by-Section Analysis

# HOUSE VERSION SENATE VERSION CONFERENCE

SECTION 45. (a) Except as provided by Subsection (b) of this section, this Act takes effect September 1, 2009. (b) Section 44 of this Act takes effect immediately if this Act receives a vote of two-thirds of all the 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, Section 44 of this Act takes effect September 1, 2009.

Same as House version.