

BILL ANALYSIS

S.B. 1334
By: Deuell
Licensing & Administrative Procedures
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, the Texas Department of Licensing and Regulation (TDLR) is not authorized to dismiss a complaint relating to certain property tax professionals unless specified conditions are met. There is concern that current law does not adequately address the transition of licensing for tax and appraisal professionals to TDLR. S.B. 1334 seeks to provide direction to TDLR's dismissal of certain complaints, in part or entirely, after investigation and without conducting a hearing.

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

S.B. 1334 amends the Occupations Code to require the Texas Department of Licensing and Regulation (TDLR), after investigation, to dismiss a complaint, in part or entirely, against a property tax professional without conducting a hearing if the complaint challenges the imposition of or failure to waive penalties or interest under provisions of the Tax Code relating to delinquent property taxes, the appraised value of a property, the appraisal methodology, the grant or denial of an exemption from taxation, or any matter for which the Property Tax Code specifies a remedy, including an action that a property owner is entitled to protest before an appraisal review board under state law, and if the subject matter of the complaint has not been finally resolved in the complainant's favor by an appraisal review board, a governing body, an arbitrator, a court, or the State Office of Administrative Hearings (SOAH) under provisions of law relating to a pilot program allowing property owners to appeal certain appraisal review board orders to the SOAH. The bill removes the specification from provisions authorizing TDLR, after investigation, to dismiss a complaint against a property tax professional without conducting a hearing that the complaint challenges only a matter for which Tax Code provisions relating to property taxes specify a remedy. The bill specifies, in those provisions authorizing TDLR to dismiss a complaint under the specified circumstances, that TDLR may dismiss the complaint in part or entirely.

S.B. 1334 makes provisions relating to TDLR's dismissal of complaints against a property tax professional inapplicable to a matter referred to TDLR by the comptroller of public accounts under statutory provisions governing review of appraisal districts or a successor statute, a complaint concerning a registrant's failure to comply with property tax registration and certification requirements, or a complaint concerning a newly appointed chief appraiser's failure to complete the chief appraiser training program.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.