

BILL ANALYSIS

Senate Research Center

S.B. 546
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Finance
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Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

County tax assessor-collectors are currently the only elected county officials who are regulated by a state agency. The Texas Department of Licensing and Regulation (TDLR) registers assessor-collectors and requires continuing education. However, some assessor-collectors feel these requirements do not cover all of the duties and responsibilities of the office.

S.B. 546 exempts elected assessor-collectors from having to register with TDLR. All other property appraisers and collectors will still be required to register.

S.B. 546 also adds comprehensive continuing education requirements for elected assessor-collectors. Twenty hours of continuing education per year are required. Continuing education courses required in this section must be approved by a state agency or an accredited institution of higher education and completion of these requirements must be filed with the county commissioners court.

In addition to these continuing education requirements, a newly elected assessor-collector must take courses in ethics and the constitutional and statutory duties of the office no later than the 90th day after taking office.

S.B. 546 amends current law relating to continuing education requirements and a registration exemption for county tax assessor-collectors.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subchapter B, Chapter 6, Tax Code, by adding Section 6.231, as follows:

Sec. 6.231. CONTINUING EDUCATION. (a) Requires a county assessor-collector to successfully complete 20 hours of continuing education before each anniversary of the date on which the county assessor-collector takes office. Requires that the continuing education include at least 10 hours of instruction on laws relating to the assessment and collection of property taxes for a county assessor-collector who assesses or collects property taxes.

(b) Requires a county assessor-collector to successfully complete continuing education courses on ethics and on the constitutional and statutory duties of the county assessor-collector not later than the 90th day after the date on which the county assessor-collector first takes office, in addition to the requirement described by Subsection (a).

(c) Requires that continuing education required by this section be approved by a state agency or an accredited institution of higher education, including an institution that is a part of or associated with an accredited institution of higher education, such as the V. G. Young Institute of County Government.

(d) Requires a county assessor-collector to file annually a continuing education certificate of completion with the commissioners court of the county in which the county assessor-collector holds office.

(e) Authorizes a county assessor-collector to carry forward from one 12-month period to the next not more than 10 continuing education hours that the county assessor-collector completes in excess of the required 20 hours to satisfy the requirement described by Subsection (a).

(f) Provides that "incompetency" in the case of a county assessor-collector includes the failure to complete continuing education requirements in accordance with this section, for purposes of removal under Subchapter B (Removal By Petition and Trial), Chapter 87, Local Government Code.

SECTION 2. Amends Subchapter A, Chapter 1151, Occupations Code, by adding Section 1151.003, as follows:

Sec. 1151.003. **APPLICABILITY.** Provides that this chapter does not apply to a county assessor-collector described by Section 14 (Assessor and Collector of Taxes), Article VIII, Texas Constitution, or an employee of the county assessor-collector.

SECTION 3. Amends Section 1151.151, Occupations Code, as follows:

Sec. 1151.151. **REGISTRATION REQUIRED; EXEMPTION.** Deletes existing Subsection (a) designation and existing Subsection (b) exempting a county assessor-collector from being required to register with the Texas Department of Licensing and Regulation (TDLR), if the county, by contract entered into under Section 6.24(b) (relating to authorizing the commissioners court to authorize the county assessor-collector to contract with the governing body of another taxing unit), Tax Code, has its taxes assessed and collected by another taxing unit or an appraisal district. Requires certain persons, including an assessor-collector other than a county assessor-collector, to register with TDLR. Makes nonsubstantive changes.

SECTION 4. Amends Sections 1151.160(d) and (g) , Occupations Code, as follows:

(d) Requires a person registered as an assessor or assessor-collector other than a county assessor-collector to become certified as a registered Texas assessor not later than the fifth anniversary of the date of the person's original registration.

(g) Makes conforming changes.

SECTION 5. Requires a county tax assessor-collector who holds office on January 1, 2014, to complete the continuing education required by Section 6.231(a), Tax Code, as added by this Act, not later than January 1, 2015. Provides that a county tax assessor-collector who holds office on January 1, 2014, is not required to complete the continuing education course required by Section 6.231(b), Tax Code, as added by this Act.

SECTION 6. Provides that an administrative proceeding under Chapter 51 (Texas Department of Licensing and Regulation) or 1151 (Property Tax Professionals), Occupations Code, against a county tax assessor-collector related to a violation under Chapter 1151, Occupations Code, that is pending on the effective date of this Act is dismissed.

SECTION 7. (a) Effective date, except as provided by Subsection (b) of this section: upon passage or September 1, 2013.

(b) Effective date, Section 1 of this Act: January 1, 2014.