

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**March 20, 2013**

**TO:** Honorable Tommy Williams, Chair, Senate Committee On Finance

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: SB546** by Williams (Relating to continuing education requirements and a registration exemption for county tax assessor-collectors.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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This bill would amend Chapter 1151 of the Occupations Code, regarding property tax professionals, to add new Section 1151.003 to provide that this chapter does not apply to a county assessor-collector as described by Section 14, Article VIII, of the Texas Constitution, or an employee of the county assessor-collector. An administrative proceeding under Chapter 51 or 1151 of the Occupations Code against a county tax assessor-collector related to a violation under Chapter 1151 that is pending on the effective date of the bill would be dismissed.

The bill would amend Chapter 6 of the Tax Code, regarding property taxation and local administration, to add new Section 6.231 to provide that a county assessor-collector must successfully complete 20 hours of continuing education before each anniversary of the date of taking office. A county tax assessor-collector who holds office on January 1, 2014 would have to complete this requirement no later than January 1, 2015. The continuing education would have to 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. The bill would require additional continuing education courses on ethics and on the constitutional and statutory duties of the county assessor-collector no later than the 90th day after the date of taking office. A county tax assessor-collector who holds office on January 1, 2014 would not be required to complete the additional continuing education courses. A county assessor-collector would have to file annually a continuing education certificate of completion with the commissioners court of the county.

The continuing education courses would have to 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. For purposes of removal under Subchapter B, Chapter 87, of the Local Government Code, "incompetency" in the case of a county assessor-collector includes the failure to complete the continuing education requirements.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments.

This bill would have no significant fiscal impact on the state or units of local government. Any

potential revenue loss due to current licensing requirements would not be significant.

This bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2013. The changes made by the bill by adding Section 6.231 to the Tax Code would take effect on January 1, 2014.

### **Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KK, SD, SJS