| **House Bill 326**  Senate Amendments  Section-by-Section Analysis | | |
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| HOUSE VERSION | SENATE VERSION (CS) | CONFERENCE |
| SECTION 1. Sections 6.412(d) and (e), Tax Code, are amended to read as follows:  (d) A person is ineligible to serve on the appraisal review board of an appraisal district established for a county having a population of more than 40,000 if the person [~~100,000~~]:  (1) [~~if the person:~~  [~~(A) has served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board; or~~  [~~(B)~~] is a former member of the board of directors, former officer, or former employee of the appraisal district; [~~or~~]  (2) [~~if the person~~] served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer; or  (3) [~~if the person~~] has ever appeared before the appraisal review board for compensation.  (e) A [~~In an appraisal district established for a county having a population of 100,000 or less, a~~] person who has served for all or part of three consecutive terms as a board member [~~or auxiliary board member~~] on an [~~the~~] appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms. | SECTION 1. Sections 6.412(d) and (e), Tax Code, are amended to read as follows:  (d) A person is ineligible to serve on the appraisal review board of an appraisal district established for a county having a population of more than 100,000 if the person:  (1) [~~if the person:~~  [~~(A) has served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board; or~~  [~~(B)~~] is a former member of the board of directors, former officer, or former employee of the appraisal district; [~~or~~]  (2) [~~if the person~~] served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer; or  (3) [~~if the person~~] has ever appeared before the appraisal review board for compensation.  (e) A [~~In an appraisal district established for a county having a population of 100,000 or less, a~~] person who has served for all or part of three consecutive terms as a board member [~~or auxiliary board member~~] on an [~~the~~] appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms. |  |
| SECTION 2. Section 6.412(f), Tax Code, is repealed. | SECTION 2. Same as House version. |  |
| SECTION 3. This Act takes effect immediately if it 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, this Act takes effect September 1, 2013. | SECTION 3. Same as House version. |  |