

BILL ANALYSIS

C.S.H.B. 2089
By: Darby
Licensing & Administrative Procedures
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Interested parties explain that certain fee surcharges, additional fees, and fee increases imposed on various occupational licenses under legislation passed during times of revenue shortfalls are often categorized as temporary at the time of passage and assessed because the selected professions were not subject to the franchise tax in place at the time the legislation passed. The parties contend that many of the fees remain in effect despite the subsequent inclusion of the affected professions in the franchise tax and that the repeal of these fees will free up otherwise constrained capital for investment. C.S.H.B. 2089 seeks to amend current law to address this issue.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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

C.S.H.B. 2089 repeals Occupations Code provisions establishing certain fee surcharges, additional fees, and fee increases relating to physicians, chiropractors, dentists, optometrists and therapeutic optometrists, psychologists, veterinarians, accountants, engineers, architects, landscape architects, interior designers, land surveyors, real estate brokers, and property tax consultants.

C.S.H.B. 2089 repeals Tax Code provisions relating to a tax imposed on attorneys.

C.S.H.B. 2089 repeals a Vernon's Texas Civil Statutes provision imposing a \$200 fee increase under The Securities Act relating to an original or renewal application of a dealer or investment adviser or for an agent, officer, or investment adviser representative and the submission of a notice or renewal notice filing for a federal covered investment adviser or for an investment adviser representative of a federal covered investment adviser.

C.S.H.B. 2089 repeals the following provisions of the Occupations Code:

- Section 153.053
- Sections 201.153(b) and (c)
- Section 254.004(b)
- Section 351.153
- Section 501.153
- Sections 801.154(b), (c), and (d)

- Section 901.406
- Section 901.407
- Section 901.410
- Section 1001.206
- Section 1051.652
- Section 1052.0541
- Section 1053.0521
- Section 1071.1521
- Section 1101.153
- Section 1105.003(e)
- Section 1152.053

C.S.H.B. 2089 repeals the following provisions:

- Subchapter H, Chapter 191, Tax Code
- Section 41, The Securities Act (Article 581-41, Vernon's Texas Civil Statutes)

EFFECTIVE DATE

September 1, 2015.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 2089 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED	HOUSE COMMITTEE SUBSTITUTE
SECTION 1. Sections 201.354(d) and (g), Occupations Code, are amended.	SECTION 1. Same as introduced version.
SECTION 2. Section 351.304(b), Occupations Code, is amended.	SECTION 2. Same as introduced version.
SECTION 3. Section 351.306(b), Occupations Code, is amended.	SECTION 3. Same as introduced version.
SECTION 4. Sections 801.303(b) and (c), Occupations Code, are amended.	SECTION 4. Same as introduced version.
SECTION 5. Section 801.305(b), Occupations Code, is amended.	SECTION 5. Same as introduced version.
No equivalent provision.	SECTION 6. Sections 901.155(a) and (c), Occupations Code, are amended to read as follows: (a) The fee for the issuance or renewal of a license under this chapter consists of:

- (1) the amount of the fee set by the board under Section 901.154; and
- (2) [~~the fee increase imposed under Section 901.406; and~~
- ~~[(3)]~~ an additional \$10 annual fee to be deposited to the credit of the scholarship trust fund for fifth-year accounting students.
- (c) The administrative costs incurred to collect the fee imposed under Subsection (a)(2) [~~(a)(3)~~] and to disburse the money may not exceed 10 percent of the total money collected.

SECTION 6. Section 901.405(f), Occupations Code, is amended.

SECTION 7. Same as introduced version.

SECTION 7. Section 901.408(a), Occupations Code, is amended.

SECTION 8. Same as introduced version.

SECTION 8. Sections 1001.353(b) and (c), Occupations Code, are amended.

SECTION 9. Same as introduced version.

SECTION 9. Section 1001.355(d), Occupations Code, is amended.

SECTION 10. Same as introduced version.

SECTION 10. Section 1101.154(a), Occupations Code, is amended.

SECTION 11. Same as introduced version.

SECTION 11. The following provisions are repealed:

- (1) Section 153.053, Occupations Code;
- (2) Sections 201.153(b) and (c), Occupations Code;
- (3) Section 254.004(b), Occupations Code;
- (4) Section 351.153, Occupations Code;
- (5) Section 501.153, Occupations Code;
- (6) Sections 801.154(b), (c), and (d), Occupations Code;
- (7) Section 901.406, Occupations Code;
- (8) Section 901.407, Occupations Code;
- (9) Section 901.410, Occupations Code;
- (10) Section 1001.206, Occupations Code;
- (11) Section 1051.652, Occupations Code;

- (12) Section 1101.153, Occupations Code;
- (13) Section 1105.003(e), Occupations Code;

SECTION 12. The following provisions are repealed:

- (1) Section 153.053, Occupations Code;
- (2) Sections 201.153(b) and (c), Occupations Code;
- (3) Section 254.004(b), Occupations Code;
- (4) Section 351.153, Occupations Code;
- (5) Section 501.153, Occupations Code;
- (6) Sections 801.154(b), (c), and (d), Occupations Code;
- (7) Section 901.406, Occupations Code;
- (8) Section 901.407, Occupations Code;
- (9) Section 901.410, Occupations Code;
- (10) Section 1001.206, Occupations Code;
- (11) Section 1051.652, Occupations Code;
- (12) Section 1052.0541, Occupations Code;
- (13) Section 1053.0521, Occupations Code;
- (14) Section 1071.1521, Occupations Code;
- (15) Section 1101.153, Occupations Code;
- (16) Section 1105.003(e), Occupations Code;

Code;

(14) Subchapter H, Chapter 191, Tax Code;
and

(15) Section 41, The Securities Act (Article
581-41, Vernon's Texas Civil Statutes).

SECTION 12. The changes in law made by this Act do not affect a surcharge, additional fee, additional charge, fee increase, tax, or late fee imposed before the effective date of this Act, and the law in effect before the effective date of this Act is continued in effect for purposes of the liability for and collection of those surcharges, additional fees, additional charges, fee increases, taxes, and late fees.

SECTION 13. This Act takes effect September 1, 2015.

Code;

(17) Section 1152.053, Occupations Code;

(18) Subchapter H, Chapter 191, Tax Code;
and

(19) Section 41, The Securities Act (Article
581-41, Vernon's Texas Civil Statutes).

SECTION 13. Same as introduced version.

SECTION 14. Same as introduced version.