

AN ACT

relating to the presentation of evidence in appraisal review board hearings on protests.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 41.45, Tax Code, is amended by amending Subsection (h) and adding Subsection (o) to read as follows:

(h) Before the hearing on a protest or immediately after the hearing begins, the chief appraiser and the property owner or the owner's agent shall each provide the other with a copy of any written material or material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image that the person intends to offer or submit to the appraisal review board at the hearing.

(o) If the chief appraiser uses audiovisual equipment at a hearing on a protest, the appraisal office shall provide audiovisual equipment of the same general type, kind, and character for use during the hearing by the property owner or the property owner's agent.

SECTION 2. This Act takes effect January 1, 2016.

S.B. No. 1394

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President of the Senate

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Speaker of the House

I hereby certify that S.B. No. 1394 passed the Senate on April 20, 2015, by the following vote: Yeas 30, Nays 0; and that the Senate concurred in House amendment on May 28, 2015, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

I hereby certify that S.B. No. 1394 passed the House, with amendment, on May 22, 2015, by the following vote: Yeas 140, Nays 0, two present not voting.

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Chief Clerk of the House

Approved:

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Date

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Governor