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| BILL ANALYSIS |

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| H.B. 3360 |
| By: Button |
| Economic & Small Business Development |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  Interested parties note that the Economic Incentive Oversight Board is tasked with examining many of the state's economic development incentive programs and the need for the board to examine the effectiveness, efficiency, and financial impact on the state of the property tax incentive program established by the Texas Economic Development Act. H.B. 3360 seeks to provide for that examination. |
| **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**  H.B. 3360 amends the Government Code to require the Economic Incentive Oversight Board to examine the effectiveness, efficiency, and financial impact on the state of the property tax incentive program established by the Texas Economic Development Act, including whether that act is being implemented by school districts and the comptroller of public accounts in such a way as to accomplish the purposes of the act and comply with the intent of the legislature in enacting the act. The bill requires the board to develop a performance matrix that clearly establishes the economic performance indicators, measures, and metrics that will guide the board's evaluation of the program and requires the comptroller to provide to the board, on request, information concerning the program as necessary to enable the board to perform its duties.  H.B. 3360 requires the board to develop a schedule for the review of the property tax incentive program for the purpose of making recommendations concerning the effectiveness and efficiency of the program to the Texas Economic Development and Tourism Office and reporting the findings and recommendations resulting from the review to the legislature as part of the board's biennial report. The bill requires the board to review and make findings and recommendations regarding the program according to the review schedule and requires the board, on request, to provide to the governing body of a school district or the comptroller any recommendations submitted to the office concerning the program. |
| **EFFECTIVE DATE**  September 1, 2017. |