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| BILL ANALYSIS |

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| S.B. 929 |
| By: Hughes |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  Concerns have been raised about the adequacy of the current continuing education requirements in ensuring that incoming county assessor-collectors are equipped to handle the complex process of assessing and collecting property taxes. S.B. 929 seeks to mitigate these concerns by requiring a new county assessor-collector who assesses or collects property taxes to complete an additional 40 hours of continuing education courses within the first 12 months in office. |
| **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**  S.B. 929 amends the Tax Code to require a county assessor-collector who assesses or collects property taxes to successfully complete at least 40 hours of continuing education courses on the assessment and collection of property taxes, including a course dedicated to state law governing property tax assessments**,** not later than the first anniversary of the date on which the county assessor-collector first takes office and in addition to other applicable continuing education requirements. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2017. |