

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

March 29, 2017

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB929 by Hughes (relating to continuing education requirements for county tax assessor-collectors.), **Committee Report 1st House, Substituted**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 6 of the Tax Code, regarding local property tax administration, to require that if the county assessor-collector assesses or collects property taxes, the county assessor-collector must successfully complete at least 40 hours of continuing education courses on the assessment and collection of property taxes, including a course dedicated to Chapter 26 of the Tax Code, regarding property tax assessment, not later than the first anniversary of the date on which the county assessor-collector first takes office.

The bill would apply only to a county assessor-collector whose first term of office begins on or after the effective date of the bill.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2017.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS