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| BILL ANALYSIS |

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| S.B. 597 |
| By: Buckingham |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  It has been suggested that the right to file a taxpayer protest under the Property Tax Code should be available to all, irrespective of financial means. S.B. 597 seeks to ensure that all Texans are able to file a protest if needed by prohibiting a fee from being charged in connection with such a protest. |
| **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. 597 amends the Tax Code to prohibit an appraisal district or the appraisal review board (ARB) for an appraisal district from requiring a property owner to pay a fee in connection with a taxpayer protest filed by the owner with the ARB. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2019. |