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| BILL ANALYSIS |

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| S.B. 1261 |
| By: Bettencourt |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  There are concerns about a possible conflict of interest when an elected official of a taxing unit who is charged with setting tax rates is also able to serve as a chief appraiser charged with overseeing the appraisal process. S.B. 1261 seeks to address these concerns by establishing certain restrictions on employment as the chief appraiser for an appraisal district. |
| **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. 1261 amends the Tax Code to prohibit a person from being employed as the chief appraiser for an appraisal district if the person is an elected or appointed officer of a taxing unit located wholly or partly in the district. |
| **EFFECTIVE DATE**  January 1, 2020. |