

## **BILL ANALYSIS**

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

### **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.