BILL ANALYSIS

Senate Research Center 87R3604 DRS-F

H.B. 3788 By: Holland (Nelson) Finance 5/6/2021 Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Appraisal review board (ARB) members are required to complete initial training and, subsequently, continuing education. State law currently requires that this training be completed in person. Many ARB members, particularly those in more rural parts of the state, must spend hours traveling to a training location and spend taxpayer dollars on lodging and per diem expenses. During the COVID-19 pandemic, this requirement was waived, affording ARB members the convenience of online training. H.B. 3788 seeks to increase efficiency and save taxpayer dollars by making permanent the option for these training courses to be offered remotely in addition to in-person trainings.

H.B. 3788 amends current law relating to the training and education of appraisal review board members.

RULEMAKING AUTHORITY

Rulemaking authority is expressly granted to the Comptroller of Public Accounts of the State of Texas in SECTION 1 (Section 5.041, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 5.041, Tax Code, by amending Subsections (b) and (e-1) and adding Subsection (i), as follows:

- (b) Requires that a training course for appraisal review board members provide at least eight hours of classroom or distance training and education, rather than classroom training and education.
- (e-1) Requires that the continuing education course for members of an appraisal review board provide at least four hours of classroom or distance training and education, rather than classroom training and education.
- (i) Authorizes the Comptroller of Public Accounts of the State of Texas to adopt rules to implement Section 5.041 (Training of Appraisal Review Board Members), including rules establishing criteria for course availability and for demonstrating course completion.

SECTION 2. Effective date: January 1, 2022.