

## **BILL ANALYSIS**

H.B. 3788  
By: Holland  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Appraisal review board (ARB) members are required to complete initial training and, subsequently, a continuing education course. 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.

### **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 rulemaking authority is expressly granted to the comptroller of public accounts in SECTION 1 of this bill.

### **ANALYSIS**

H.B. 3788 amends the Tax Code to authorize the initial training course for a member of an appraisal review board (ARB) and the subsequent continuing education course to be provided remotely as an alternative to in-person instruction. The bill authorizes the comptroller of public accounts to adopt rules to implement provisions governing the training of ARB members, including rules establishing criteria for course availability and for demonstrating course completion.

### **EFFECTIVE DATE**

January 1, 2022.