

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

May 6, 2021

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3788 by Holland (Relating to the training and education of appraisal review board members.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 5 of the Tax Code, regarding state administration of property tax, to allow the Comptroller to conduct an appraisal review board training course through distance training and education. The bill would allow the Comptroller to adopt rules, including rules establishing criteria for course availability and for demonstrating course completion.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI