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| BILL ANALYSIS |

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| S.B. 2900 |
| By: Kolkhorst |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE** The bill sponsor has informed the committee that there is a need to increase efficiency within the office of the comptroller of public accounts. S.B. 2900 seeks to achieve this goal by requiring the comptroller to review each advisory entity that is a part of the office of the comptroller, under the direction of the comptroller, or administratively attached to the office of the comptroller and by requiring such a review to assess whether each advisory entity is necessary and promotes the efficient and effective operation of the office of the comptroller.  |
| **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. 2900 amends the Government Code to require the comptroller of public accounts to review each advisory entity that is part of the office of the comptroller, under the direction of the comptroller, or administratively attached to the office of the comptroller. The bill defines "advisory entity" as an entity created by statute or by a state agency that has as its primary function advising a state agency, including an advisory board, an advisory committee, a council, an oversight committee, and a task force. A review conducted under these provisions must assess whether each advisory entity is necessary and promotes the efficient and effective operation of the office of the comptroller. The bill requires the comptroller, not later than December 1, 2026, to prepare and submit a report to the legislature that identifies the advisory entities reviewed under these provisions that are not necessary or that do not promote the efficient or effective operation of the office of the comptroller. These provisions expire December 31, 2026. S.B. 2900 repeals the provision that requires the comptroller to appoint one or more advisory committees to assist the comptroller in identifying and evaluating greenhouse emission reduction strategies.S.B. 2900 repeals provisions providing for the establishment and administration of the tobacco settlement permanent trust account investment advisory committee. Accordingly, the bill changes the definition of "advisory committee," for purposes of statutory provisions relating to the tobacco settlement permanent trust account and restrictions on lobbying expenditures for political subdivisions receiving distributions from that account, from the tobacco settlement permanent trust account investment advisory committee to the tobacco settlement permanent trust account administration advisory committee established under applicable Health and Safety Code provisions.S.B. 2900 repeals provisions providing for the establishment and administration of the Jobs, Energy, Technology, and Innovation Act Oversight Committee. Accordingly, the bill does the following: * removes the oversight committee from among the entities to which the governor must provide written notice of the governor's determination of whether the governor is agreeable to entering into an agreement that is the subject of an application submitted under the Texas Jobs, Energy, Technology, and Innovation Act from a person who proposes to construct an eligible project for which the person seeks a limitation on the taxable value for property tax purposes of the eligible property used as part of the proposed project; and
* removes the oversight committee from among the entities to which the state auditor must submit recommendations relating to increasing the efficiency and effectiveness of the administration of the Texas Jobs, Energy, Technology, and Innovation Act.

S.B. 2900 repeals provisions providing for the establishment and administration of the broadband development office board of advisors.S.B. 2900 amends the Health and Safety Code to require the tobacco settlement permanent trust account administration advisory committee to advise the comptroller on the administration of the comptroller's duties under Government Code provisions relating to the tobacco settlement permanent trust account. S.B. 2900 repeals the following provisions of the Government Code:* Section 403.028(f);
* Section 403.1042;
* Section 403.602(14), as added by Chapter 377 (H.B. 5), Acts of the 88th Legislature, Regular Session, 2023;
* Section 403.618; and
* Section 490I.0110.
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| **EFFECTIVE DATE** On passage, or, if the bill does not receive the necessary vote, September 1, 2025. |