

BILL ANALYSIS

C.S.S.B. 974
By: Eckhardt
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

The bill sponsor has informed the committee that counties across the state are currently struggling to find qualified individuals to serve on appraisal review boards (ARBs). Under current state law, a person is ineligible to serve on an appraisal district's ARB if the person is an employee of a taxing unit. However, the bill sponsor has also informed the committee that, without an adequate number of ARB members, appraisal districts cannot handle high volumes of taxpayer protests and timely certify appraisal rolls to the applicable taxing units each year. The bill sponsor has further informed the committee that teachers would be a sensible option to serve on ARBs since most taxpayer protest hearings occur during the summer months and because teachers do not have decision-making authority regarding a school district's budget or tax rate. Additionally, the bill sponsor has informed the committee that allowing teachers to serve on ARBs would be beneficial to both teachers and appraisal districts because it would allow teachers to earn extra income during the summer and satisfy the need for additional qualified members to serve on ARBs. C.S.S.B. 974 seeks to authorize a person employed by a public school district as a teacher to serve on an appraisal district's ARB.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill expressly does one or more of the following: creates a criminal offense, increases the punishment for an existing criminal offense or category of offenses, or changes 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

C.S.S.B. 974 amends the Tax Code to authorize a person employed by a public school district as a teacher to serve on an appraisal district's appraisal review board (ARB). The bill creates a Class A misdemeanor offense for a member of the board of trustees of an independent school district or an employee of the independent school district who communicates with a member of an ARB who is employed by the school district as a teacher with the intent to influence a decision by the member in the member's capacity as a member of the ARB.

EFFECTIVE DATE

September 1, 2025.

COMPARISON OF SENATE ENGROSSED AND SUBSTITUTE

While C.S.S.B. 974 may differ from the engrossed in minor or nonsubstantive ways, the following summarizes the substantial differences between the engrossed and committee substitute versions of the bill.

The substitute includes a provision absent from the engrossed creating a Class A misdemeanor offense for a member of the board of trustees of an independent school district or an employee of the independent school district who communicates with a member of an ARB who is employed by the school district as a teacher with the intent to influence a decision by the member in the member's capacity as a member of the ARB.