

House Bill 2591
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 1152.152, Occupations Code, is amended by adding Subsection (c) to read as follows:

(c) A registered senior property tax consultant or an attorney described by Subsection (a)(2) may not employ, claim an association with, or sponsor more than 10 registered property tax consultants.

SECTION 2. Section 1152.156(a), Occupations Code, is amended to read as follows:

(a) In addition to satisfying the requirements of Section 1152.155, an applicant for registration as a property tax consultant must:

(1) complete at least 40 [45] classroom hours of educational courses approved by the executive director, including at least four hours of instruction on laws and legal issues in this state related to property tax consulting services and pass a competency examination under Section 1152.160; or

(2) if the person is eligible for registration under Section 1152.155(b), submit to the commission evidence that the applicant has completed at least four classroom hours of educational programs or courses on the laws and legal issues in this state related to property tax consulting services.

SECTION 3. Section 1152.160, Occupations Code, is amended to read as follows:

Sec. 1152.160. [~~SENIOR PROPERTY TAX CONSULTANT~~] REGISTRATION EXAMINATIONS

SENATE VERSION

No equivalent provision.

SECTION 1. Same as House version.

SECTION 2. Same as House version.

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~~[EXAMINATION]~~. (a) The executive director shall:

- (1) adopt an examination for registration as a senior property tax consultant; ~~and~~
- (2) adopt an examination for registration as a property tax consultant; and
- (3) establish the standards for passing the examinations ~~[examination]~~.

(b) The department shall offer the examinations ~~[examination]~~ at times and places designated by the executive director.

(c) To be eligible to take an ~~[the]~~ examination, an applicant must pay to the department an examination fee.

(d) The examination must[~~:~~]:

- ~~[(1)]~~ test the applicant's knowledge of:

- (1) ~~[(A)]~~ property taxation;
- (2) ~~[(B)]~~ the property tax system;
- (3) ~~[(C)]~~ property tax administration;
- (4) ~~[(D)]~~ ethical standards; and
- (5) ~~[(E)]~~ general principles of appraisal, accounting, and law as they relate to property tax consulting services[~~;~~]; ~~and~~

~~[(2)] be graded according to rules adopted by the commission].~~

(e) An attorney who is licensed to practice law in this state may take the senior property tax consultant registration examination under this section without completing any other eligibility requirements for registration as a senior property tax consultant under this chapter.

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(f) The department shall accept, develop, or contract for the examinations required by this section, including the administration of the examination.

SECTION 4. Chapter 1152, Occupations Code, is amended by adding Subchapter E-1 to read as follows:

SUBCHAPTER E-1. PROHIBITED ACTS

Sec. 1152.231. GENERAL PROHIBITED ACTS. (a)

A person required to register under this chapter may not serve as a registered senior property tax consultant for more than 10 registered property tax consultants.

(b) A person required to register under this chapter may not file a protest under Chapter 41, Tax Code, without the approval of the property owner.

(c) A person required to register under this chapter may not falsify an agent appointment, exemption application, protest, or other legal document that is filed with or presented to an appraisal district, an appraisal review board, or a taxing unit.

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SECTION 3. Chapter 1152, Occupations Code, is amended by adding Subchapter E-1 to read as follows:

SUBCHAPTER E-1. PROHIBITED ACTS

Sec. 1152.231. GENERAL PROHIBITED ACTS. (a)

A person required to register under this chapter may not serve as a registered senior property tax consultant for more than 10 registered property tax consultants unless each additional tax consultant sponsored or supervised by the registered senior property tax consultant has for the previous six months:

(1) been employed as a tax consultant on a full-time basis;

(2) performed tax consultant related services as an employee of a property owner; or

(3) performed licensed appraisal services.

(b) Except for protests filed with the approval of a lessee under Section 41.413, Tax Code, a person required to register under this chapter may not file a protest under Chapter 41, Tax Code, without the approval of the property owner.

(c) A person required to register under this chapter may not falsify an agent appointment, exemption application, protest, or other legal document that is filed with or presented to an appraisal district, an appraisal review board, or a taxing unit.

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(d) A person required to register under this chapter may not file a motion or protest concerning residential property on behalf of a person whom the registrant does not represent unless the registrant has authorization from:

(1) that person; or

(2) another person, other than the agent or the firm that employs the agent, who is authorized by the person to designate agents under Section 1.111, Tax Code.

Sec. 1152.232. PROHIBITED ACTS: SOLICITATION OF BUSINESS AND ADVERTISING. (a) A person required to register under this chapter may not, in a public solicitation for business, represent that the fee for services rendered includes the hiring of legal services.

(b) A person required to register under this chapter may not solicit a property tax consulting assignment by assuring a specific outcome.

Sec. 1152.233. PROHIBITED ACTS: USE OF INTERNET WEBSITE. (a) A person required to register under this chapter may not maintain an Internet website for any purpose associated with the provision of tax consulting services by the registrant that has a domain name or other Internet address that implies that the website is a government website.

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(d) A person required to register under this chapter may not file a motion or protest concerning residential property on behalf of a person whom the registrant does not represent unless the registrant has authorization from:

(1) that person; or

(2) another person, other than the agent or the firm that employs the agent, who is authorized by the person to designate agents under Section 1.111, Tax Code.

Sec. 1152.232. PROHIBITED ACTS: SOLICITATION OF BUSINESS AND ADVERTISING.

(a) A person required to register under this chapter may not solicit a property tax consulting assignment by assuring a specific outcome.

(b) A person required to register under this chapter may not solicit a client for an attorney for the purpose of filing an appeal under Chapter 42, Tax Code, if the solicitation results in compensation to the person. This subsection does not apply to a tax consultant who retains an attorney for an appeal with client approval.

Sec. 1152.233. PROHIBITED ACTS: USE OF INTERNET WEBSITE. (a) A person required to register under this chapter may not maintain an Internet website for any purpose associated with the provision of tax consulting services by the registrant that has a domain name or other Internet address that implies that the website is a government website.

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(b) A person required to register under this chapter may not use or maintain an Internet website for the purpose of soliciting clients if the website does not identify the company prominently on the home page of the website.
Sec. 1152.234. PROHIBITED ACTS: CERTAIN LEGAL ACTIONS. A person required to register under this chapter may not engage the services of an attorney for purposes of filing an appeal under Chapter 42, Tax Code, without the prior consent of the client.

SECTION 5. Not later than December 31, 2009, the executive director of the Texas Commission of Licensing and Regulation shall accept, develop, or contract for the property tax consultant examination required by Section 1152.160, Occupations Code, as amended by this Act.

SECTION 6. The change in law made by this Act to Section 1152.156(a), Occupations Code, applies only to an application for registration as a property tax consultant that is submitted to the Texas Department of

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(b) A person required to register under this chapter may not use or maintain an Internet website for the purpose of soliciting clients if the website does not identify the company prominently on the home page of the website.
Sec. 1152.234. PROHIBITED ACTS: CERTAIN LEGAL ACTIONS. A person required to register under this chapter may not engage the services of an attorney for purposes of filing an appeal under Chapter 42, Tax Code, without the prior consent of the client.

Sec. 1152.235. PROHIBITED ACTS: CERTAIN ASSOCIATION WITH FORMER MEMBER OF APPRAISAL REVIEW BOARD. A person required to register under this chapter may not employ or contract with a former member of an appraisal review board to perform any services related to the appraisal review board in the county in which the former member served before the second anniversary of the termination of the former member's service on the board.

SECTION 4. Same as House version.

SECTION 5. Same as House version.

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Licensing and Regulation on or after March 1, 2010. An application for registration submitted before that date is governed by the law in effect at the time the application was submitted, and the former law is continued in effect for that purpose.

SECTION 7. (a) Except as provided by Subsection (b) of this section, this Act takes effect September 1, 2009.
(b) **Section 1152.152(c), Occupations Code, and** Subchapter E-1, Chapter 1152, Occupations Code, as added by this Act, take effect January 1, 2010.

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SECTION 6. (a) Except as provided by Subsection (b) of this section, this Act takes effect September 1, 2009.
(b) Subchapter E-1, Chapter 1152, Occupations Code, as added by this Act, takes effect January 1, 2010.

CONFERENCE