

BILL ANALYSIS

Senate Research Center

S.B. 674
By: Moncrief
Finance
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As Filed

DIGEST

Currently, information prepared by the Legislative Budget Board and the Comptroller of Public Accounts indicates that the Board of Tax Professional Examiners (board) has not been able to comply with appropriations act requirements that revenue generated by the agency cover its direct and indirect costs. The latest estimates indicate that the board will fall short approximately \$24,600 in covering these costs in the next biennium. The board is statutorily limited to charging \$35 in annual fees to those it regulates, but has been charging \$45 per person via appropriations authorization. S.B. 674 would require registrants to pay the Board of Tax Professional Examiners an annual fee not to exceed \$55.

PURPOSE

As proposed, S.B. 674 regulates the administration of examinations and the fees charged by the Board of Tax Professional Examiners.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 13, Article 8885, V.T.C.S., to require registrants to pay the Board of Tax Professional Examiners (board) an annual fee not to exceed \$55, rather than \$35.

SECTION 2. Amends Article 8885, V.T.C.S., by adding Section 14A, as follows:

Sec. 14A. Requires all examination applications filed with the board to be made on printed forms provided by the board, and prohibits an application otherwise from being accepted. Requires the board, in prescribing the contents of the application forms, to ensure that each form requires sufficient information to determine an applicant's current classification. Requires all examination applications to be accompanied by the appropriate examination fee, which is required to be retained by the board without regard to the disposition of the examination results. Requires the examination fee to be set by the board. Requires examination applications to be submitted no later than two weeks prior to the examination date.

SECTION 3. Effective date: September 1, 1999.

SECTION 4. Emergency clause.