

CHAPTER 6

S.B. No. 45

AN ACT

relating to the transfer of the State Property Tax Board's remaining duties, functions, authorities, and assets to the Office of the Comptroller.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subsection (h), Section 1.111, Tax Code, is amended to read as follows:

(h) The *comptroller* [~~State Property Tax Board~~] shall prescribe forms and adopt rules to facilitate compliance with this section.

SECTION 2. Sections 5.03 and 5.04, Tax Code, are amended to read as follows:

Sec. 5.03. POWERS AND DUTIES GENERALLY. (a) The *comptroller* [~~board~~] shall adopt rules establishing minimum standards for the administration and operation of an appraisal district. The minimum standards may vary according to the number of parcels and the kinds of property the district is responsible for appraising.

(b) The *comptroller* [~~board~~] may require from each district engaged in appraising property for taxation an annual report on a form prescribed by the *comptroller* [~~board~~] on the administration and operation of the appraisal office.

(c) The *comptroller* [~~board~~] may contract with consultants to assist in performance of the duties imposed by this chapter.

Sec. 5.04. TRAINING AND EDUCATION OF APPRAISERS. (a) [~~The board shall conduct, sponsor, or approve courses of instruction and inservice and intern training programs on the technical, legal, and administrative aspects of property taxation.~~

[~~(b)~~] The *comptroller* [~~board~~] shall *consult and cooperate with the Board of Tax Professional Examiners or any successor agency responsible for certifying tax professionals in this state in setting standards for and approving curricula and materials for use* [~~developing curricula with other public agencies, with educational institutions, and with private organizations interested~~] in training and educating appraisers and assessor-collectors, and the *comptroller* [~~board~~] may cooperate with *the board or with other public agencies, educational institutions, or private organizations* [~~them~~] in [~~conducting or~~] sponsoring courses of instruction and training programs.

(b) [~~(c)~~] An appraisal district shall reimburse an employee of the appraisal office for all actual and necessary expenses, tuition and other fees, and costs of materials incurred in attending, with approval of the chief appraiser, a course or training program [~~conducted,~~] sponsored[,] or approved by the *Board of Tax Professional Examiners* [~~board~~].

SECTION 3. Subsections (a), (b), and (c), Section 5.05, Tax Code, are amended to read as follows:

(a) The *comptroller* [~~board~~] shall prepare and issue:

- (1) a general appraisal manual;
- (2) special appraisal manuals;

(3) cost, price, and depreciation schedules, with provision for inserting local market index factors and with a standard procedure for determining local market index factors;

(4) news and reference bulletins;

(5) annotated digests of all laws relating to property taxation; and

(6) a handbook of all rules promulgated by the *comptroller [board]* relating to the property tax and its administration.

(b) The *comptroller [board]* shall revise or supplement all materials periodically as necessary to keep them current.

(c) The *comptroller [board]* shall provide without charge one copy of all materials to officials of local government who are responsible for administering the property tax system. If a local government official requests more than one copy, the *comptroller [board]* may charge a reasonable fee to offset the costs of printing and distributing the materials. The *comptroller [board]* shall make the materials available to members of the public but may charge a reasonable fee to offset the costs of printing and distributing the materials.

SECTION 4. Sections 5.06, 5.07, and 5.08, Tax Code, are amended to read as follows:

Sec. 5.06. EXPLANATION OF TAXPAYER REMEDIES. (a) The *comptroller [board]* shall prepare and publish a pamphlet explaining the remedies available to dissatisfied taxpayers and the procedures to be followed in seeking remedial action. The *comptroller [board]* shall include in the pamphlet advice on preparing and presenting a protest.

(b) The *comptroller [board]* shall provide without charge a reasonable number of copies of the pamphlet to any person on request. The *comptroller [board]* may charge a person who requests multiple copies of the pamphlet a reasonable fee to offset the costs of printing and distributing those copies. The *comptroller [board]* at its discretion shall determine the number of copies that a person may receive without charge.

Sec. 5.07. PROPERTY TAX FORMS AND RECORDS SYSTEMS. (a) The *comptroller [board]* shall prescribe the contents of all forms necessary for the administration of the property tax system and on request shall furnish sufficient copies of model forms of each type to the appropriate local officials. The *comptroller [board]* may require reimbursement for the costs of printing and distributing the forms.

(b) The *comptroller [board]* shall make the contents of the forms uniform to the extent practicable but may prescribe or approve additional or substitute forms for special circumstances.

(c) The *comptroller [board]* shall also prescribe a uniform record system to be used by all offices appraising property for tax purposes.

Sec. 5.08. PROFESSIONAL AND TECHNICAL ASSISTANCE. (a) The *comptroller [board]* may provide professional and technical assistance on request in appraising property, installing or updating tax maps, purchasing equipment, developing recordkeeping systems, or performing other appraisal activities. The *comptroller [board]* may also provide professional and technical assistance on request to an appraisal review board. The *comptroller [board]* may require reimbursement for the costs of providing the assistance.

(b) The *comptroller [board]* may provide information to and consult with persons actively engaged in appraising property for tax purposes about any matter relating to property taxation without charge.

SECTION 5. Subsections (a) and (b), Section 5.09, Tax Code, are amended to read as follows:

(a) The *comptroller [board]* shall publish an annual report [~~of its operations under this code and~~] of the operations of the appraisal districts. The report shall include for each appraisal district, each county, and each school district and may include for other taxing units the total appraised values, assessed values, and taxable values of taxable property by class of property, the assessment ratio, and the tax rate.

(b) The *comptroller* [board] shall deliver a copy of each annual report published under Subsection (a) of this section to the governor, the lieutenant governor, and each member of the legislature.

SECTION 6. Section 5.14, Tax Code, is amended to read as follows:

Sec. 5.14. PUBLIC ACCESS, INFORMATION, AND COMPLAINTS. (a) The *comptroller* [board] shall develop and implement policies that provide the public with a reasonable opportunity to *submit information* [~~appear before the board and to speak~~] on any *property tax* issue under the jurisdiction of the *comptroller* [board].

(b) The *comptroller* [board] shall prepare and maintain a written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may be provided reasonable access to the *comptroller's* [board's] programs.

(c) The *comptroller* [board] shall prepare information of public interest describing the *property tax* functions of the *office of the comptroller* [board] and the *comptroller's* [board's] procedures by which complaints are filed with and resolved by the *comptroller* [board]. The *comptroller* [board] shall make the information available to the public and appropriate state agencies.

(d) If a written complaint is filed with the *comptroller* [board] that the *comptroller* [board] has authority to resolve, the *comptroller* [board], at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation.

(e) The *comptroller* [board] shall keep an information file about each complaint filed with the *comptroller* [board] that the *comptroller* [board] has authority to resolve.

SECTION 7. Chapter 5, Tax Code, is amended by adding Section 5.16 to read as follows:

Sec. 5.16. ADMINISTRATIVE PROVISIONS. The comptroller may inspect the records or other materials of an appraisal office or taxing unit, including the relevant records and materials in the possession or control of a consultant, advisor, or expert hired by the appraisal office or taxing unit, for the purpose of establishing, reviewing, or evaluating the value of or an appraisal of any property. On request of the comptroller, the chief appraiser or administrative head of the taxing unit shall produce the materials as soon as practicable.

SECTION 8. Subsection (c), Section 6.41, Tax Code, is amended to read as follows:

(c) To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years. A member of the appraisal district board of directors or an officer or employee of the *comptroller* [~~State Property Tax Board~~], the appraisal office, or a taxing unit is ineligible to serve on the board. In an appraisal district established for a county having a population of more than 50,000, an individual who has served for all or part of three previous terms on the appraisal review board is ineligible to serve on the appraisal review board. In an appraisal district established for any other county, an individual who has served for all or part of two consecutive terms on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the second of those consecutive terms.

SECTION 9. Subsection (b), Section 11.11, Tax Code, is amended to read as follows:

(b) Land owned by the Permanent University Fund is taxable for county purposes. Any notice required by Section 25.19 of this code shall be sent to the *comptroller* [~~State Property Tax Board~~], and the *comptroller* [board] shall appear in behalf of the state in any protest or appeal relating to taxation of Permanent University Fund land.

SECTION 10. Subsection (e), Section 11.26, Tax Code, is amended to read as follows:

(e) For each school district in an appraisal district, the chief appraiser shall determine the portion of the appraised value of residence homesteads of the elderly on which school district taxes are not imposed in a tax year because of the limitation on tax increases imposed by this section. That portion is calculated by determining the taxable value that, if multiplied by the tax rate adopted by the school district for the tax year, would produce an amount equal to the amount of tax that would have been imposed by the school district

on residence homesteads of the elderly if the limitation on tax increases imposed by this section were not in effect, but that was not imposed because of that limitation. The chief appraiser shall determine that taxable value and certify it to the *comptroller* [~~State Property Tax Board~~] as soon as practicable for each tax year.

SECTION 11. Subsection (b), Section 11.27, Tax Code, is amended to read as follows:

(b) The *comptroller* [~~State Property Tax Board~~], with the assistance of the Texas Energy and Natural Resources Advisory Council, or its successor, shall develop guidelines to assist local officials in the administration of this section.

SECTION 12. Subsection (f), Section 11.43, Tax Code, is amended to read as follows:

(f) The *comptroller* [~~State Property Tax Board~~], in prescribing the contents of the application form for each kind of exemption, shall ensure that the form requires an applicant to furnish the information necessary to determine the validity of the exemption claim. The *comptroller* [~~board~~] shall include on the forms a notice of the penalties prescribed by Section 37.10, Penal Code, for making or filing an application containing a false statement. The *comptroller* [~~board~~] shall include, on application forms for exemptions that do not have to be claimed annually, a statement explaining that the application need not be made annually and that if the exemption is allowed, the applicant has a duty to notify the chief appraiser when his entitlement to the exemption ends.

SECTION 13. Subsection (c), Section 11.44, Tax Code, is amended to read as follows:

(c) The *comptroller* [~~State Property Tax Board~~] shall prescribe by rule the content of the explanation required by *Subsection* [~~subsection~~] (a) of this section, and shall require that each exemption application form be printed and prepared:

- (1) as a separate form from any other form; or
- (2) on the front of the form if the form also provides for other information.

SECTION 14. Subsection (b), Section 21.03, Tax Code, is amended to read as follows:

(b) The *comptroller* [~~State Property Tax Board~~] shall adopt rules:

- (1) identifying the kinds of property subject to this section; and
- (2) establishing formulas for calculating the proportion of total market value to be allocated to this state.

SECTION 15. Subsections (e) and (f), Section 21.031, Tax Code, are amended to read as follows:

(e) To receive an allocation of value under this section, a property owner must apply for the allocation on a form that substantially complies with the form prescribed by the *comptroller* [~~State Property Tax Board~~]. The application must be filed with the chief appraiser for the district in which the property to which the application applies is taxable before the approval of the appraisal records by the appraisal review board as provided by Section 41.12 of this code.

(f) The *comptroller* [~~State Property Tax Board~~] shall promulgate forms and may adopt rules consistent with the provisions of this section.

SECTION 16. Subsection (a), Section 21.22, Tax Code, is amended to read as follows:

(a) A person who moves a mobile home in this state shall make a record of the movement of the mobile home on a form prescribed by the *comptroller* [~~State Property Tax Board~~].

SECTION 17. Section 22.21, Tax Code, is amended to read as follows:

Sec. 22.21. PUBLICIZING REQUIREMENTS. Each year the *comptroller* [~~director of the State Property Tax Board~~] and each chief appraiser shall publicize in a manner reasonably designed to notify all property owners the requirements of the law relating to filing rendition statements and property reports and of the availability of forms.

SECTION 18. Subsections (a) and (c), Section 22.24, Tax Code, are amended to read as follows:

(a) A person required to render property or to file a report as provided by this chapter shall use a form that substantially complies with the appropriate form prescribed or approved by the *comptroller* [~~State Property Tax Board~~].

(c) The *comptroller* [~~State Property Tax Board~~] may prescribe or approve different forms for different kinds of property but shall ensure that each form requires a property owner to furnish the information necessary to identify the property and to determine its ownership, taxability, and situs. A form may not require a property owner to furnish information not relevant to the appraisal of property for tax purposes or to the assessment or collection of property taxes.

SECTION 19. Subsection (a), Section 22.27, Tax Code, as amended by Chapter 836, Acts of the 72nd Legislature, Regular Session, 1991, is amended to read as follows:

(a) Rendition statements, real and personal property reports, and income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the *comptroller* [~~State Property Tax Board~~] about real or personal property sales prices after a promise it will be held confidential are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

SECTION 20. Subsections (b) and (d), Section 22.27, Tax Code, are amended to read as follows:

(b) Information made confidential by this section may be disclosed:

(1) in a judicial or administrative proceeding pursuant to a lawful subpoena;

(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information;

(3) to the *comptroller* [~~director of the State Property Tax Board~~] and his employees authorized by him in writing to receive the information or to an assessor or a chief appraiser if requested in writing;

(4) in a judicial or administrative proceeding relating to property taxation to which the person who filed the statement or report or the owner of the property that is a subject of the statement, report, or information is a party;

(5) for statistical purposes if in a form that does not identify specific property or a specific property owner; or

(6) if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain.

(d) No person who directly or indirectly provides information to the *comptroller* [~~State Property Tax Board~~] or appraisal office about real or personal property sales prices, either as set forth in Subsection (a) of this section under a promise of confidentiality, or otherwise, shall be liable to any other person as the result of providing such information.

SECTION 21. Subsections (b), (c), (d), and (e), Section 23.41, Tax Code, are amended to read as follows:

(b) The *comptroller* [~~State Property Tax Board~~] shall promulgate rules specifying the methods to apply and the procedures to use in appraising land designated for agricultural use.

(c) The *comptroller* [~~board~~] shall compile, publish, and distribute to the appraisal offices information about soil type, general topography, general weather conditions, and other factors affecting land's capacity to produce agricultural products for use in classifying agricultural land.

(d) Each year the *comptroller* [~~board~~] shall compile, publish, and distribute to appraisal offices schedules of the agricultural costs and prices for use in calculating average net income for each type of agricultural operation. The *comptroller* [~~board~~] shall use information provided by other state agencies and educational institutions, federal agencies, and other entities interested in agriculture in developing the classifications of land and the schedules.

(e) Improvements other than appurtenances to the land, the mineral estate, and all land used for residential purposes and for processing harvested agricultural products are appraised separately at market value. Riparian water rights, private roads, dams, reservoirs, water wells, and canals, ditches, terraces, and similar reshaping of or additions to the soil for agricultural purposes are appurtenances to the land, and the effect of each on the value of the land for agricultural use shall be considered in appraising the land. However, the *comptroller* [~~State Property Tax Board~~] shall provide that in calculating average net income from land a deduction from income be allowed for an appurtenance subject to depreciation or depletion.

SECTION 22. Subsection (d), Section 23.43, Tax Code, is amended to read as follows:

(d) The *comptroller* [~~State Property Tax Board~~] in prescribing the contents of the application forms shall ensure that each form requires a claimant to furnish the information necessary to determine the validity of the claim. The *comptroller* [~~board~~] shall require that the form permit a claimant who has previously been allowed an agricultural designation to indicate that previously reported information has not changed and to supply only the eligibility information not previously reported.

SECTION 23. Subsection (b), Section 23.45, Tax Code, is amended to read as follows:

(b) Information made confidential by this section may be disclosed:

- (1) in a judicial or administrative proceeding pursuant to a lawful subpoena;
- (2) to the person who filed the application or to his representative authorized in writing to receive the information;
- (3) to the *comptroller* [~~director of the State Property Tax Board~~] and his employees authorized by him in writing to receive the information or to an assessor or a chief appraiser if requested in writing;
- (4) in a judicial or administrative proceeding relating to property taxation to which the person who filed the application is a party;

(5) for statistical purposes if in a form that does not identify specific property or a specific property owner; or

(6) if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain.

SECTION 24. Subsection (d), Section 23.52, Tax Code, is amended to read as follows:

(d) The *comptroller* [~~State Property Tax Board~~] by rule shall develop and distribute to each appraisal office appraisal manuals setting forth this method of appraising qualified open-space land, and each appraisal office shall use the appraisal manuals in appraising qualified open-space land. The *comptroller* [~~State Property Tax Board~~] by rule shall develop and the appraisal office shall enforce procedures to verify that land meets the conditions contained in Subdivision (1) of Section 23.51 of this code. The rules, before taking effect, must be approved by a majority vote of a committee comprised of the following officials or their designees: the governor, the comptroller, the attorney general, the agriculture commissioner, and the Commissioner of the General Land Office.

SECTION 25. Subsections (b) and (c), Section 23.54, Tax Code, are amended to read as follows:

(b) To be valid, the application must:

(1) be on a form provided by the appraisal office and prescribed by the *comptroller* [~~State Property Tax Board~~]; and

(2) contain the information necessary to determine the validity of the claim.

(c) The *comptroller* [~~State Property Tax Board~~] shall include on the form a notice of the penalties prescribed by Section 37.10, Penal Code, for making or filing an application containing a false statement. The *comptroller* [~~board~~], in prescribing the contents of the application form, shall require that the form permit a claimant who has previously been allowed appraisal under this subchapter to indicate that previously reported information has not changed and to supply only the eligibility information not previously reported.

SECTION 26. Subsection (b), Section 23.73, Tax Code, is amended to read as follows:

(b) The *comptroller* [~~State Property Tax Board~~] by rule shall develop and distribute to each appraisal office appraisal manuals setting forth this method of appraising qualified timber land, and each appraisal office shall use the appraisal manuals in appraising qualified timber land. The *comptroller* [~~State Property Tax Board~~] by rule shall develop and the appraisal office shall enforce procedures to verify that land meets the conditions contained in Section 23.72 of this code. The rules, before taking effect, must be approved by majority vote of a committee comprised of the following officials or their designees: the governor, the comptroller, the attorney general, the agriculture commissioner, and the Commissioner of the General Land Office.

SECTION 27. Subsections (b) and (c), Section 23.75, Tax Code, are amended to read as follows:

(b) To be valid, the application must:

(1) be on a form provided by the appraisal office and prescribed by the *comptroller* [~~State Property Tax Board~~]; and

(2) contain the information necessary to determine the validity of the claim.

(c) The *comptroller* [~~State Property Tax Board~~] shall include on the form a notice of the penalties prescribed by Section 37.10, Penal Code, for making or filing an application containing a false statement. The *comptroller* [~~board~~], in prescribing the contents of the application form, shall require that the form permit a claimant who has previously been allowed appraisal under this subchapter to indicate that previously reported information has not changed and to supply only the eligibility information not previously reported.

SECTION 28. Subsection (e), Section 23.83, Tax Code, is amended to read as follows:

(e) The *comptroller* [~~State Property Tax Board~~] shall promulgate rules specifying the methods to apply and the procedures to use in appraising land under this subchapter.

SECTION 29. Subsection (f), Section 23.84, Tax Code, is amended to read as follows:

(f) The *comptroller* [~~State Property Tax Board~~] in prescribing the contents of the application forms shall ensure that each form requires a claimant to furnish the information necessary to determine the validity of the claim and that the form requires the claimant to state that the land for which he claims appraisal under this subchapter will be used exclusively for recreational, park, or scenic uses in the current year.

SECTION 30. Subsection (e), Section 23.93, Tax Code, is amended to read as follows:

(e) The *comptroller* [~~State Property Tax Board~~] shall promulgate rules specifying the methods to apply and the procedures to use in appraising property under this subchapter.

SECTION 31. Subsection (f), Section 23.94, Tax Code, is amended to read as follows:

(f) The *comptroller* [~~State Property Tax Board~~] in prescribing the contents of the application forms shall ensure that each form requires a claimant to furnish the information necessary to determine the validity of the claim and that the form requires the claimant to state that the airport property for which he claims appraisal under this subchapter will be used exclusively as public access airport property in the current year.

SECTION 32. Section 24.01, Tax Code, is amended to read as follows:

Sec. 24.01. APPRAISAL BY *COMPTROLLER* [~~STATE PROPERTY TAX BOARD~~]. The *comptroller* [~~State Property Tax Board~~] shall appraise for taxation the intangible value of the transportation operation in this state of the following businesses:

(1) railroads;

(2) toll roads, toll bridges, and ferries; and

(3) oil pipelines and common carrier pipelines engaged in the transportation of oil.

SECTION 33. Subsections (a) and (b), Section 24.02, Tax Code, are amended to read as follows:

(a) In addition to any reports required by Chapter 22 or Section 24.32 of this code, a person who on January 1 owns or manages and controls as a fiduciary a transportation business described by Section 24.01 of this code shall file a property information report with the *comptroller* [~~board~~] annually.

(b) The report must be on a form prescribed and furnished by the *comptroller* [board]. In prescribing the forms, the *comptroller* [board] shall ensure that each requires a taxpayer to furnish the information necessary for the *comptroller* [board] to perform its duties under this subchapter.

SECTION 34. Subsection (b), Section 24.04, Tax Code, is amended to read as follows:

(b) The attorney general shall collect the penalty in a suit on the *comptroller's* [board's] behalf. Venue for suit is in Travis County.

SECTION 35. Sections 24.03, 24.05, 24.06, 24.07, 24.08, 24.09, 24.10, 24.11, and 24.12, Tax Code, are amended to read as follows:

Sec. 24.03. ADDITIONAL INFORMATION. (a) If the *comptroller* [board] determines that it needs information in addition to that furnished in a transportation business's property information report, the *comptroller* [board] may require the business to supply the additional information by written notice delivered to the business by registered or certified mail, return receipt requested.

(b) A business shall furnish any additional information required as provided by Subsection (a) of this section within 15 days after the date notice is mailed. For good cause shown the *comptroller* [board] may extend the deadline for a single period not to exceed 15 days.

Sec. 24.05. ASSISTANCE FROM STATE AGENCIES. The *comptroller* [board] may call on the railroad commission or any other state entity that may have information or expertise relevant to the *comptroller's* [board's] duties under this chapter for assistance in determining the amount, value, interstate allocation, and intrastate apportionment of a transportation business's property.

Sec. 24.06. METHOD OF APPRAISAL. (a) To appraise the intangible value of the transportation operation in this state of a transportation business described by Section 24.01 of this code, the *comptroller* [board] shall determine the market value of the operating portion of the business as of January 1.

(b) If the business has property used in its transportation business located in another state or country or used both inside and outside this state, the *comptroller* [board] shall allocate to this state the proportion of the total market value of the business's transportation operation that fairly reflects its use in this state.

(c) The *comptroller* [board] shall deduct the market value of the business's tangible operating property located in or allocable to this state from the market value of all the transportation operation allocable to this state determined as provided by Subsection (b) of this section. The remainder is the market value of the intangibles of the business in this state.

Sec. 24.07. INTRASTATE APPORTIONMENT. The *comptroller* [board] shall apportion to each county in which a transportation business described by Section 24.01 of this code operates the proportion of the market value of its intangibles in this state determined as provided by Section 24.06 of this code that fairly reflects its use in the county.

Sec. 24.08. PROTEST HEARING. (a) After it apportions intangible values among the counties, the *comptroller* [board] shall determine the date, time, and place it will convene for a public hearing to decide protests of its appraisal, interstate allocation, or intrastate apportionment.

(b) The *comptroller* [board] shall convene a hearing to determine protests before June 15 of each year. The *comptroller* [board] shall finally decide all protests before July 15 of each year.

(c) Section 19 and Subsections (c) through (f) of Section 16, Administrative Procedure and Texas Register Act, do not apply to hearings under this section. The *comptroller's* [board's] decision may be appealed as provided by Chapter 42 of this code.

Sec. 24.09. NOTICE. (a) Before May 31 of each year and at least 10 days before the date fixed for protest hearings pursuant to Section 24.08 of this code, the *comptroller* [board] shall notify each transportation business whose intangible value in this state it has appraised of the *comptroller's* [board's] determination of:

- (1) the market value of the business's transportation operation;
 - (2) the amount of that value allocated to this state in the case of an interstate or international business;
 - (3) the market value of its tangible property located in or allocable to this state;
 - (4) the market value of its intangibles in this state; and
 - (5) the amount of intangible value apportioned to each county in which the business operates.
- (b) The notice shall be in writing, delivered by mail, and shall include the date, time, and place the *comptroller* [~~board~~] will convene a hearing to decide protests.

Sec. 24.10. RULES. The *comptroller* [~~board~~] shall adopt rules to implement this subchapter. The rules shall prescribe, among others matters:

- (1) the evidences of value and appraisal formulas used in appraising property under this subchapter;
- (2) the formulas applied to each kind of transportation business in making interstate allocations and intrastate apportionments;
- (3) the requirements of report forms; and
- (4) the nature of the good cause required to extend the reporting deadline.

Sec. 24.11. CERTIFICATION OF APPORTIONED VALUE. Before August 1, the *comptroller* [~~board~~] shall certify to the assessor-collector for each county in which a business described by Section 24.01 of this code operates:

- (1) the name and address of each business that operates in the county; and
- (2) the amount of the market value of the business's intangibles apportioned to the county.

Sec. 24.12. OMITTED PROPERTY. (a) If the *comptroller* [~~board~~] discovers that the intangible value of the transportation operation in this state of a business described by Section 24.01 of this code has not been appraised and apportioned to the counties in one of the two preceding years, the *comptroller* [~~board~~] shall appraise the property and apportion its value as of January 1 for each year it was omitted.

(b) The *comptroller* [~~board~~] shall note that the appraisal and allocation are for intangibles that escaped taxation in a prior year and shall indicate the year and the appraised value for each year.

SECTION 36. Subsection (c), Section 24.32, Tax Code, is amended to read as follows:

(c) A report required by this section must be on a form prescribed by the *comptroller* [~~State Property Tax Board~~]. In prescribing the form, the *comptroller* [~~board~~] shall ensure that it requires the information necessary to determine market value of rolling stock used in this state.

SECTION 37. Subsection (b), Section 24.34, Tax Code, is amended to read as follows:

(b) The *comptroller* [~~State Property Tax Board~~] shall adopt rules establishing formulas for interstate allocation of the value of railroad rolling stock.

SECTION 38. Sections 24.36, 24.37, and 24.38, Tax Code, are amended to read as follows:

Sec. 24.36. CERTIFICATION TO *COMPTROLLER* [~~STATE PROPERTY TAX BOARD~~]. On approval of the appraised value of the rolling stock as provided by Chapter 41 of this code, the chief appraiser shall certify to the *comptroller* [~~State Property Tax Board~~] the amount of market value allocated to this state for each owner whose rolling stock is appraised in the county and the name and business address of each owner.

Sec. 24.37. INTRASTATE APPORTIONMENT. The *comptroller* [~~State Property Tax Board~~] shall apportion the appraised value of each owner's rolling stock to each county in which the railroad using it operates according to the ratio the mileage of road owned by the railroad in the county bears to the total mileage of road the railroad owns in this state.

Sec. 24.38. CERTIFICATION OF APPORTIONED VALUE. Before August 1, the *comptroller* [~~State Property Tax Board~~] shall certify to the county assessor-collector for each county in which a railroad operates:

(1) the county's apportioned amount of the market value of each owner's rolling stock; and

(2) the name and business address of each owner.

SECTION 39. Subsection (a), Section 24.40, Tax Code, is amended to read as follows:

(a) If a chief appraiser discovers that rolling stock used in this state and subject to appraisal by him has not been appraised and apportioned to the counties in one of the two preceding years, he shall appraise the property as of January 1 for each year it was omitted, submit the appraisal for review and protest, and certify the approved value to the *comptroller* [~~State Property Tax Board~~].

SECTION 40. Subsection (b), Section 25.011, Tax Code, is amended to read as follows:

(b) The record for each type of specially appraised property must be maintained in a separate document for each 12-month period beginning June 1. The document must include the name of at least one owner of the property, the acreage of the property, and other information sufficient to identify the property as required by the *comptroller* [~~State Property Tax Board~~]. All entries in each document must be kept in alphabetical order according to the last name of each owner whose name is part of the record.

SECTION 41. Subsection (a), Section 25.02, Tax Code, is amended to read as follows:

(a) The appraisal records shall be in the form prescribed by the *comptroller* [~~State Property Tax Board~~] and shall include:

(1) the name and address of the owner or, if the name or address is unknown, a statement that it is unknown;

(2) real property;

(3) separately taxable estates or interests in real property, including taxable possessory interests in exempt real property;

(4) personal property;

(5) the appraised value of land and, if the land is appraised as provided by Subchapter C, D, or E, Chapter 23 of this code, the market value of the land;

(6) the appraised value of improvements to land;

(7) the appraised value of a separately taxable estate or interest in land;

(8) the appraised value of personal property;

(9) the kind of any partial exemption the owner is entitled to receive, whether the exemption applies to appraised or assessed value, and, in the case of an exemption authorized by Section 11.23 of this code, the amount of the exemption;

(10) the tax year to which the appraisal applies; and

(11) an identification of each taxing unit in which the property is taxable.

SECTION 42. Subsection (b), Section 25.03, Tax Code, is amended to read as follows:

(b) The *comptroller* [~~State Property Tax Board~~] may adopt rules establishing minimum standards for descriptions of property.

SECTION 43. Subsection (b), Section 25.23, Tax Code, is amended to read as follows:

(b) Supplemental appraisal records shall be in the form prescribed by the *comptroller* [~~State Property Tax Board~~] and shall include the items required by Section 25.02 of this code.

SECTION 44. Subsection (b), Section 26.01, Tax Code, is amended to read as follows:

(b) When a chief appraiser submits an appraisal roll for county taxes to a county assessor-collector, he also shall certify the roll to the *comptroller* [~~State Property Tax Board~~]. However, the *comptroller* [~~State Property Tax Board~~] by rule may provide for submission of only a summary of the appraisal roll. In that event, the chief appraiser

shall certify the summary in the form and manner prescribed by the *comptroller's* [board's] rule.

SECTION 45. Subsection (e), Section 26.04, Tax Code, as amended by Chapters 699 and 947, Acts of the 70th Legislature, Regular Session, 1987, is amended to read as follows:

(e) By August 7 or as soon thereafter as practicable, the designated officer or employee shall submit the rates to the governing body. He shall publish in a newspaper in the form prescribed by the *comptroller* [~~State Property Tax Board~~]:

(1) the effective tax rate, the rollback tax rate, and an explanation of how they were calculated;

(2) the estimated amount of interest and sinking fund balances and the estimated amount of maintenance and operation or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligation, except that for a school district, estimated funds necessary for the operation of the district prior to the receipt of the first state education aid payment in the succeeding school year shall be subtracted from the estimated fund balances;

(3) a schedule of the unit's debt obligations showing:

(A) the amount of principal and interest that will be paid to service the unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the unit by another political subdivision;

(B) the amount by which taxes imposed for debt are to be increased because of the unit's anticipated collection rate; and

(C) the total of the amounts listed in Paragraphs (A)–(B), less any amount collected in excess of the previous year's anticipated collections certified as provided in Subsection (b) of this section; and

(4) the amount of additional sales and use tax revenue anticipated in calculations under Section 26.041 of this code.

SECTION 46. Subsection (g), Section 26.06, Tax Code, is amended to read as follows:

(g) The *comptroller* [~~State Property Tax Board~~] by rule shall prescribe the language and format to be used in the part of the notice required by Subsection (b)(2) of this section. A notice under Subsection (b) is not valid if it does not substantially conform to the language and format prescribed by the *comptroller* [board] under this subsection.

SECTION 47. Subsection (c), Section 31.01, Tax Code, is amended to read as follows:

(c) The tax bill or a separate statement accompanying the tax bill shall:

(1) identify the property subject to the tax;

(2) state the appraised value, assessed value, and taxable value of the property;

(3) if the property is land appraised as provided by Subchapter C, D, or E, Chapter 23 of this code, state the market value and the taxable value for purposes of deferred or additional taxation as provided by Section 23.46, 23.55, or 23.76, as applicable, of this code;

(4) state the assessment ratio for the unit;

(5) state the type and amount of any partial exemption applicable to the property, indicating whether it applies to appraised or assessed value;

(6) state the total tax rate for the unit;

(7) state the amount of tax due, the due date, and the delinquency date;

(8) explain the payment option and discounts provided by Sections 31.03 and 31.05 of this code, if available to the unit's taxpayers, and state the date on which each of the discount periods provided by Section 31.05 concludes, if the discounts are available;

(9) state the rates of penalty and interest imposed for delinquent payment of the tax; and

(10) include any other information required by the *comptroller* [~~State Property Tax Board~~].

SECTION 48. Subsection (a), Section 31.075, Tax Code, as amended by Chapter 836, Acts of the 72nd Legislature, Regular Session, 1991, is amended to read as follows:

(a) At the request of a property owner or a property owner's agent, the collector for a taxing unit shall issue a receipt showing the taxable value and the amount of tax imposed by the unit on the property in one or more tax years for which the information is requested, the tax rate for each of those tax years, and the amount of tax paid in each of those years. The receipt must describe the property in the manner prescribed by the *comptroller* [~~State Property Tax Board~~].

SECTION 49. Subsection (e), Section 33.43, Tax Code, is amended to read as follows:

(e) The *comptroller* [~~State Property Tax Board~~] shall prepare forms for petitions initiating suits to collect delinquent taxes. An attorney representing a taxing unit may use the forms or develop his own form.

SECTION 50. Subsection (d), Section 41.44, Tax Code, is amended to read as follows:

(d) A notice of protest is sufficient if it identifies the protesting property owner, including a person claiming an ownership interest in the property even if that person is not listed on the appraisal records as an owner of the property, identifies the property that is the subject of the protest, and indicates apparent dissatisfaction with some determination of the appraisal office. The notice need not be on an official form, but the *comptroller* [~~State Property Tax Board~~] shall prescribe a form that provides for more detail about the nature of the protest. The form must permit a property owner to include each property in the appraisal district that is the subject of a protest. The *comptroller* [~~State Property Tax Board~~], each appraisal office, and each appraisal review board shall make the forms readily available and deliver one to a property owner on request.

SECTION 51. Sections 41.65 and 41.68, Tax Code, are amended to read as follows:

Sec. 41.65. REQUEST FOR STATE ASSISTANCE. The appraisal review board may request the *comptroller* [~~State Property Tax Board~~] to assist in determining the accuracy of appraisals by the appraisal office or to provide other professional assistance. The appraisal office shall reimburse the costs of providing assistance if the *comptroller* [~~State Property Tax Board~~] requests reimbursement.

Sec. 41.68. RECORD OF PROCEEDING. The appraisal review board shall keep a record of its proceedings in the form and manner prescribed by the *comptroller* [~~State Property Tax Board~~].

SECTION 52. Subsection (a), Section 41.70, Tax Code, is amended to read as follows:

(a) On or after May 1 but not later than May 15, the chief appraiser shall publish notice of the manner in which a protest under this chapter may be brought by a property owner. The notice must describe how to initiate a protest and must describe the deadlines for filing a protest. The notice must also describe the manner in which an order of the appraisal review board may be appealed. The *comptroller* [~~State Property Tax Board~~] by rule shall adopt minimum standards for the form and content of the notice required by this section.

SECTION 53. Sections 42.01, 42.03, 42.05, and 42.06, Tax Code, are amended to read as follows:

Sec. 42.01. RIGHT OF APPEAL BY PROPERTY OWNER. A property owner is entitled to appeal:

(1) an order of the appraisal review board determining a protest by the property owner as provided by Subchapter C of Chapter 41 of this code; or

(2) an order of the *comptroller* [~~State Property Tax Board~~] determining a protest by the property owner of the appraisal, interstate allocation, or intrastate apportionment of transportation business intangibles as provided by Subchapter A, Chapter 24 of this code; or

(3) an order of the *comptroller* [~~State Property Tax Board~~] issued as provided by Subchapter B, Chapter 24 of this code apportioning among the counties the appraised value of railroad rolling stock owned by the property owner.

Sec. 42.03. RIGHT OF APPEAL BY COUNTY. A county may appeal the order of the *comptroller* [~~State Property Tax Board~~] issued as provided by Subchapter B, Chapter 24 of this code apportioning among the counties the appraised value of railroad rolling stock.

Sec. 42.05. *COMPTROLLER* [~~STATE PROPERTY TAX BOARD~~] AS PARTY. The *comptroller* [~~State Property Tax Board~~] is an opposing party in an appeal by:

(1) a property owner of an order of the *comptroller* [~~board~~] determining a protest of the appraisal, interstate allocation, or intrastate apportionment of transportation business intangibles; or

(2) a county or a property owner of an order of the *comptroller* [~~board~~] apportioning among the counties the appraised value of railroad rolling stock.

Sec. 42.06. NOTICE OF APPEAL. (a) To exercise the party's right to appeal an order of an appraisal review board, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the notice required by Section 41.47 or, in the case of a taxing unit, by Section 41.07 that the order appealed has been issued. To exercise the right to appeal an order of the *comptroller* [~~State Property Tax Board~~], a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the *comptroller's* [~~board's~~] order.

(b) The owner of an item of property having an appraised value in excess of \$1 million who appeals an order of the appraisal review board or *comptroller* [~~State Property Tax Board~~] under this chapter must file a written notice of appeal not later than the 15th day after the date the owner receives the notice required by Section 41.47 or the order of the *comptroller* [~~State Property Tax Board~~], as applicable. A property owner who fails to comply with this subsection does not forfeit the right to appeal, but is liable for a penalty to each taxing unit in which the property is taxable in an amount equal to five percent of the taxes finally determined to be due on the property. For purposes of this subsection, the appraised value of the property is its appraised value for the current year according to the certified appraisal roll or the determination of the *comptroller* [~~State Property Tax Board~~], as applicable, as modified by order of the appraisal review board or *comptroller* [~~State Property Tax Board~~] pursuant to a protest.

(c) A party other than a chief appraiser who appeals an order of an appraisal review board shall file the notice with the chief appraiser of the appraisal district for which the appraisal review board is established. A chief appraiser who appeals an order of an appraisal review board shall file the notice with the appraisal review board. A party who appeals an order of the *comptroller* [~~State Property Tax Board~~] shall file the notice with the *comptroller* [~~State Property Tax Board~~].

(d) If the chief appraiser, a taxing unit, or a county appeals, the chief appraiser, if the appeal is of an order of the appraisal review board, or the *comptroller* [~~State Property Tax Board~~], if the appeal is of an order of the *comptroller* [~~State Property Tax Board~~], shall deliver a copy of the notice to the property owner whose property is involved in the appeal within 10 days after the date the notice is filed.

(e) On the filing of a notice of appeal, the chief appraiser shall indicate where appropriate those entries on the appraisal records that are subject to the appeal.

SECTION 54. Subsection (b), Section 42.21, Tax Code, is amended to read as follows:

(b) A petition for review brought under Section 42.02 must be brought against the owner of the property involved in the appeal. A petition for review brought under Section 42.031 must be brought against the appraisal district and against the owner of the property involved in the appeal. A petition for review brought under Subdivision (2) or (3) of Section 42.01 or under Section 42.03 must be brought against the *comptroller* [~~State Property Tax Board~~]. Any other petition for review under this chapter must be brought against the appraisal district. A petition for review is not required to be brought against the appraisal review board, but may be brought against the appraisal review board in addition to any other required party, if appropriate.

SECTION 55. Section 42.22, Tax Code, is amended to read as follows:

Sec. 42.22. VENUE. Venue is in the county in which the appraisal review board that issued the order appealed is located. Venue is in Travis County if the order appealed was issued by the *comptroller* [~~State Property Tax Board~~].

SECTION 56. Subsection (b), Section 42.23, Tax Code, is amended to read as follows:

(b) The court may not admit in evidence the fact of prior action by the appraisal review board or *comptroller* [~~State Property Tax Board~~], except to the extent necessary to establish its jurisdiction.

SECTION 57. Section 42.28, Tax Code, is amended to read as follows:

Sec. 42.28. APPEAL OF DISTRICT COURT JUDGMENT. A party may appeal the final judgment of the district court as provided by law for appeal of civil suits generally, except that an appeal bond is not required of the chief appraiser, the county, the *comptroller* [~~State Property Tax Board~~], or the commissioners court.

SECTION 58. Section 43.01, Tax Code, is amended to read as follows:

Sec. 43.01. AUTHORITY TO BRING SUIT. A taxing unit may sue the appraisal district that appraises property for the unit to compel the appraisal district to comply with the provisions of this title, rules of the *comptroller* [~~State Property Tax Board~~], or other applicable law.

SECTION 59. Subsection (a), Section 312.005, Tax Code, is amended to read as follows:

(a) The Texas Department of Commerce shall maintain a central registry of reinvestment zones designated under this chapter and of ad valorem tax abatement agreements executed under this chapter. Each taxing unit that designates a reinvestment zone or executes a tax abatement agreement under this chapter shall deliver to the department and to the *comptroller* [~~State Property Tax Board~~] before April 1 of the year following the year in which the zone is designated or the agreement is executed a report providing the following information:

(1) for a reinvestment zone, a general description of the zone, including its size, the types of property located in it, and its duration; and

(2) for a tax abatement agreement, the parties to the agreement, a general description of the property and the improvements or repairs to be made under the agreement, the portion of the property to be exempted, and duration of the agreement.

SECTION 60. Subsections (a), (b), and (e), Section 17.091, Civil Practice and Remedies Code, are amended to read as follows:

(a) In a suit growing out of property taxation by the state or a legal subdivision of the state in which a person who is a defendant is a nonresident, the *comptroller* [~~executive director of the State Property Tax Board~~] is an agent for service of process on that defendant if the defendant owned, had, or claimed a taxable interest in property in this state on the first day of a tax year for which taxes have not been paid.

(b) Process may be served on the *comptroller* [~~executive director~~] in accordance with this section for a nonresident who was a resident at the time the cause of action accrued but has subsequently moved.

(e) Service of process on the *comptroller* [~~executive director~~] under this section must be accompanied by a \$25 fee for the maintenance by the *comptroller* [~~board~~] of a record of the service of process. The fee for the *comptroller's* [~~executive director's~~] certification of the service of process on the defendant or of any other matter related to the service of process is \$10.

SECTION 61. Subsection (e), Section 11.86, Education Code, as amended by Chapter 843, Acts of the 72nd Legislature, Regular Session, 1991, is amended to read as follows:

(e) A school district or a property owner whose property is included in the study and whose tax liability on the property is \$100,000 or more may protest the *comptroller's* findings under Subsection (c) or (d) of this section within 30 days after the date on which the findings are certified to the commissioner by filing a petition with the *comptroller* specifying the grounds for objection and the value claimed to be correct by the school district or property owner. After receipt of a petition, the *comptroller* shall notify the

commissioner of education of the values specified by the school district or property owner and shall hold a hearing. The comptroller has the burden to prove the accuracy of the findings. Until a final decision is made by the comptroller, the taxable value of property in the district is determined, with respect to property subject to the protest, according to the value claimed by the school district or property owner, *except that the value to be used while a final decision is pending shall not be less than the appraisal roll value for the year of the study.* If after a hearing the comptroller concludes that the findings should be changed, the comptroller shall order the appropriate changes and shall certify the changes to the commissioner of education. The comptroller shall complete all protest hearings and certify all changes as necessary to comply with the provisions of Chapter 16 of this code. Hearings conducted pursuant to this subsection are not contested cases as defined in Subsection (2) of Section 3, Administrative Procedure and Texas Register Act (Article 6252-13a, Vernon's Texas Civil Statutes). The comptroller shall adopt procedural rules governing the conduct of protest hearings. The rules shall provide each protesting school district and property owner with the requirements for submitting a petition initiating a protest and shall provide each protesting school district and property owner with adequate notice of a hearing, an opportunity to present evidence and oral argument, and notice of the comptroller's decision on the hearing.

SECTION 62. Section 11.86, Education Code, is amended by adding Subsections (g), (h), and (i) to read as follows:

(g) If in a hearing under Subsection (e) of this section the comptroller has not heard the case or read the record, the decision may not be made until a proposal for decision is served on each party and an opportunity to file exceptions is afforded to each party adversely affected. If exceptions are filed, an opportunity must be afforded to all other parties to file replies to the exceptions. The proposal for decision must contain a statement of the reasons for the proposed decision, prepared by the person who conducted the hearing or by a person who has read the record. The proposal for decision may be amended pursuant to the exceptions or replies submitted without again being served on the parties. The parties by written stipulation may waive compliance with this subsection. The comptroller may adopt rules to implement this subsection.

(h) For the purposes of this section, "school district" includes a county education district established under Subchapter G, Chapter 20, of this code.

(i) Performance of the annual study and the application of a presumption of appraisal roll values in the manner specified by Subsection (a) of this section, as amended by Chapter 843, Acts of the 72nd Legislature, Regular Session, 1991, shall commence beginning with the 1992 annual study. In conducting the 1991 study, the comptroller shall use comparable sales and other generally accepted techniques to determine the total value of all taxable property in each school district. The study shall determine the taxable value of all property and of each category of property within the district and the productivity value of all land that qualifies for appraisal on the basis of its productive capacity and for which the owner has applied for and received a productivity appraisal. In conducting the 1991 study, the comptroller shall use appropriate standard valuation, statistical compilation, and analysis techniques. For the 1991 study, "taxable value" has the same meaning as specified in Subsection (a) of this section. This subsection expires on January 1, 1992.

SECTION 63. Subdivision (4), Subsection (a), Section 16.260, Education Code, is amended to read as follows:

(4) "Wealth" means the taxable property values reported by the *comptroller* [~~State Property Tax Board~~] to the commissioner of education under Section 16.252 of this code divided by the number of students in average daily attendance.

SECTION 64. Section 61.040, Health and Safety Code, is amended to read as follows:
Sec. 61.040. TAX INFORMATION. [~~(a)~~] The *comptroller* [~~State Property Tax Board~~] shall give the department information relating to:

(1) the taxable value of property taxable by each county and each county's applicable general revenue tax levy for the relevant period; and

(2) [~~(b) The comptroller shall give the department information relating to~~] the amount of sales and use tax revenue received by each county for the relevant period.

SECTION 65. Subsection (i), Section 825.405, Government Code, as added by Chapter 722, Acts of the 72nd Legislature, Regular Session, 1991, is amended to read as follows:

(i) The *comptroller* [~~State Property Tax Board~~] shall certify to the Teacher Retirement System of Texas by June 7 of each year:

(1) the effective tax rate for school district maintenance and operation revenues for each school district in the state for the immediately preceding tax year; and

(2) the statewide average effective tax rate for school district maintenance and operation revenues for the immediately preceding tax year.

SECTION 66. Subsection (c), Section 5.09, and Sections 5.01, 5.011, 5.02, 5.021, 5.022, 5.11, and 5.15, Tax Code, are repealed.

SECTION 67. (a) The comptroller and the State Property Tax Board shall coordinate the transfer of all aspects and functions of the board to the comptroller. The transfer from the board to the comptroller shall be accomplished as soon as practicable but not later than the 45th day after the effective date of Sections 1 through 66 of this Act.

(b) The transfer required by Subsection (a) of this section includes all assets, obligations, and liabilities of any kind, including all contracts, leases, real or personal property, personnel, furniture, computers and other equipment, files and related materials used by the State Property Tax Board.

(c) All forms, rules, and procedures adopted by the State Property Tax Board and in effect on the effective date of Sections 1 through 66 of this Act remain in effect on or after that date as if adopted by the comptroller until amended, repealed, withdrawn, or otherwise superseded by the comptroller.

(d) All appropriations made to the State Property Tax Board are transferred to the comptroller. The comptroller may transfer these appropriations to the Comptroller's Operating Fund 062 for expenditure.

(e) The comptroller shall reimburse the General Revenue Fund with all money received from appraisal districts or property owners as reimbursement for the cost of conducting performance audits.

SECTION 68. (a) Except as provided by Subsection (b) of this section, Sections 1 through 67 of this Act take effect September 1, 1991.

(b) Section 66 of this Act takes effect and the State Property Tax Board is abolished on the 46th day after the effective date of Sections 1 through 65 of this Act.

(c) If a portion of this Act may not take effect on the date specified herein pursuant to Article III, Section 39, of the Texas Constitution, this Act takes effect on the earliest date allowed by Article III, Section 39, of the Texas Constitution.

SECTION 69. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force according to its terms, and it is so enacted.

Passed the Senate on August 23, 1991: Yeas 27, Nays 0; passed the House on August 25, 1991, by a non-record vote.

Approved August 29, 1991.

Effective November 24, 1991, and as provided in § 68 of this Act.