

## *Summary of Legislative Action*

### *H.B. 2447 Flynn (Estes)*

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The Legislature adopted all of the Sunset Commission's recommendations. House Bill 2447 abolishes the Board of Tax Professional Examiners and transfers its functions to the Texas Department of Licensing and Regulation (TDLR). The Legislature also added several provisions to the bill to strengthen tax professional regulation and conform it with TDLR's existing regulatory structure. The list below summarizes the major provisions of H.B. 2447, and a more detailed discussion is located in each issue.

#### **Sunset Provisions**

1. Abolish the Board of Tax Professional Examiners and transfer its functions to the Texas Department of Licensing and Regulation.
2. Conform key elements of the Property Taxation Professional Certification Act's licensing and enforcement functions to commonly applied licensing practices.

#### **Provisions Added by the Legislature**

1. Strengthen education and examination requirements for tax professionals and conform them with TDLR's other regulatory programs.
2. Expand TDLR's authority to investigate complaints and take enforcement action against tax professionals.
3. Conform administrative fee provisions in the Property Taxation Professional Certification Act with similar provisions for TDLR's other regulatory programs.

#### **Fiscal Implication Summary**

The provisions in H.B. 2447 will not have a fiscal impact to the State.