

ADOPTED RULES

Adopted rules include new rules, amendments to existing rules, and repeals of existing rules. A rule adopted by a state agency takes effect 20 days after the date on which it is filed with the Secretary of State unless a later date is required by statute or specified in the rule (Government Code, §2001.036). If a rule is adopted without change to the text of the proposed rule, then the *Texas Register* does not republish the rule text here. If a rule is adopted with change to the text of the proposed rule, then the final rule text is included here. The final rule text will appear in the Texas Administrative Code on the effective date.

TITLE 34. PUBLIC FINANCE

PART 1. COMPTROLLER OF PUBLIC ACCOUNTS

CHAPTER 9. PROPERTY TAX ADMINISTRATION

SUBCHAPTER H. TAX RECORD REQUIREMENTS

34 TAC §9.3006

The Comptroller of Public Accounts adopts amendments to §9.3006, concerning notice of estimated taxes required to be delivered by county appraisal districts, without changes to the proposed text as published in the August 23, 2024, issue of the *Texas Register* (49 TexReg 6409). The rule will not be republished.

The amendments reflect the changes to Tax Code, §26.04 (Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates) made by House Bill 3273, 88th Legislature, R.S., 2023, which changed the method of delivery from mail and email to posting online and publication, and added the assessor collector of each of the taxing units to the process.

The amendments update the title of the section to conform to the changes made by House Bill 3273.

The amendments to subsection (a), as required by House Bill 3273, subject the assessor collector for each taxing unit participating in the appraisal district to the requirement to post notice; add information in new paragraph (4) that House Bill 3273 requires to be included in the notice; and correct a typo.

The amendment to subsection (b) adds the assessor collector for each taxing unit participating in the appraisal district to the subsection, which allows them to use the comptroller prescribed model form or a different form that sets out the information listed in subsection (a).

The amendments to subsection (c) add the assessor collector for each taxing unit participating in the appraisal district and replace delivery with posting and publication, as required by House Bill 3273.

The comptroller received comments regarding adoption of the amendments from Larry Gaddes, Williamson County Tax Assessor-Collector and Jane Ridgway.

Mr. Gaddes comments that "the rule instructs the assessor for each taxing unit to post the required language on the taxing unit's website. If a taxing unit fails to post the required language, the assessor is presumed to have failed to do so. The assessor has no authority, access, or administrative ability to compel the tax-

ing unit to post the required language." The comptroller thanks Mr. Gaddes for submitting this comment, but declines to make changes to the rule in response to this comment because the rule reflects the language in Tax Code, §26.04(e-2).

Ms. Ridgway expressed her disapproval of the notice no longer being delivered by mail, stating that elderly people like herself do not access information like this electronically or online. The comptroller thanks Ms. Ridgway for submitting this comment, but is unable to change the rule because the legislature amended the statute to eliminate the requirement to deliver the notice by mail.

The comptroller adopts the amendments under Tax Code, §26.04 (Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates), which authorizes the comptroller to, with advice of the property tax administration advisory board, adopt rules prescribing the form of notice required by subsection (e-2), and authorizes the comptroller to adopt rules regarding the format, posting and publication of the notice.

The amendments implement Tax Code, §26.04 (Submission of Roll to Governing Body; No-New Revenue and Voter-Approval Tax Rates).

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on October 3, 2024.

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Victoria North

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Comptroller of Public Accounts

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For further information, please call: (512) 475-2220



TITLE 37. PUBLIC SAFETY AND CORRECTIONS

PART 1. TEXAS DEPARTMENT OF PUBLIC SAFETY

CHAPTER 4. COMMERCIAL VEHICLE REGULATIONS AND ENFORCEMENT PROCEDURES

SUBCHAPTER B. REGULATIONS GOVERNING TRANSPORTATION SAFETY

37 TAC §4.12

The Texas Department of Public Safety (the department) adopts amendments to §4.12, concerning Exemptions and Exceptions. This rule is adopted without changes to the proposed text as published in the August 30, 2024, issue of the *Texas Register* (49 TexReg 6721) and will not be republished.

The proposed amendments remove concrete pumps from the list of exempted vehicles consistent with §644.052 of the Transportation Code.

No comments were received regarding the adoption of this rule.

This rule is adopted pursuant to Texas Transportation Code, §644.051, which authorizes the director to adopt rules regulating the safe transportation of hazardous materials and the safe operation of commercial motor vehicles; and authorizes the director to adopt all or part of the federal safety regulations, by reference.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

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