

By: Powell

S.B. No. 1850

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a credit against the ad valorem taxes imposed by a
3 school district on the residence homesteads of certain educators
4 who purchase school supplies.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Chapter 31, Tax Code, is amended by adding
7 Section 31.051 to read as follows:

8 Sec. 31.051. SCHOOL TAX CREDIT FOR ELIGIBLE EDUCATORS WHO
9 PAY FOR SCHOOL SUPPLIES. (a) In this section, "eligible educator"
10 means an individual who, during the school year ending in the tax
11 year for which the individual claims a credit under this section:

12 (1) was certified as a classroom teacher under
13 Subchapter B, Chapter 21, Education Code; and

14 (2) spent the individual's money on school supplies
15 for use by the individual in carrying out the individual's duties as
16 a classroom teacher or for use by the individual's students.

17 (b) An eligible educator is entitled to a credit against the
18 taxes imposed by a school district on the eligible educator's
19 residence homestead in an amount equal to the lesser of the total
20 amount the educator spent as described by Subsection (a)(2) during
21 the school year ending in the tax year for which the individual
22 claims the credit or \$100. If the total amount of taxes imposed on
23 the eligible educator's residence homestead by a school district is
24 less than the amount of the tax credit under this section, the

1 eligible educator is entitled to a credit only up to the total
2 amount of the taxes imposed by the school district.

3 (c) An individual applying for a tax credit under this
4 section for a tax year must submit to the assessor for the school
5 district:

6 (1) evidence that the individual is an eligible
7 educator; and

8 (2) receipts evidencing the amount the individual
9 spent as described by Subsection (a)(2) for which the individual
10 claims a credit.

11 (d) The individual must submit to the assessor for the
12 school district the evidence required by Subsection (c) not later
13 than July 31 following the school year in which the individual spent
14 money on the school supplies for which the individual seeks the tax
15 credit.

16 (e) The tax credit may be applied only to school district
17 taxes imposed on the individual's residence homestead in the tax
18 year for which the tax credit is granted.

19 (f) The comptroller shall adopt rules as necessary to
20 administer this section, including rules establishing what
21 documentation an individual applying for the tax credit must submit
22 to an assessor as proof of eligibility under Subsection (c).

23 SECTION 2. This Act applies only to ad valorem taxes imposed
24 for a tax year beginning on or after the effective date of this Act.

25 SECTION 3. This Act takes effect January 1, 2022, but only
26 if the constitutional amendment proposed by the 87th Legislature,
27 Regular Session, 2021, to authorize the legislature to provide for

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1 a credit against the ad valorem taxes imposed by a school district
2 on the residence homesteads of certain educators who purchase
3 school supplies is approved by the voters. If that amendment is not
4 approved by the voters, this Act has no effect.