

By: Plesa

H.B. No. 3555

A BILL TO BE ENTITLED

AN ACT

relating to the information required to be included in or with a school district ad valorem tax bill.

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

SECTION 1. Section 31.01, Tax Code, is amended by adding Subsections (d-2) and (d-3) to read as follows:

(d-2) This subsection applies only to a school district that has a local revenue level in excess of entitlement as specified by Section 48.257, Education Code, and that, for the school year beginning in the current tax year, has taken measures to reduce the district's revenue level, in accordance with Section 49.002, Education Code. In addition to any other information required by this section, the tax bill or the separate statement shall separately state:

(1) the percentage of the taxes for maintenance and operations imposed by the school district for the current tax year that the school district is required to pay under the agreement for the school year beginning in the current tax year to purchase average daily attendance credits; and

(2) the percentage of the taxes for maintenance and operations imposed by the school district for the current tax year that the school district is not required to pay under the agreement for the school year beginning in the current tax year to purchase average daily attendance credits.

1       (d-3) This subsection applies only to a school district to  
2 which Subsection (d-2) does not apply. In addition to any other  
3 information required by this section, the tax bill or the separate  
4 statement shall separately state:

5           (1) the percentage of the maintenance and operations  
6 revenue of the school district for the school year beginning in the  
7 current tax year that is derived from taxes for maintenance and  
8 operations imposed by the school district for the current tax year;

9           (2) the percentage of the maintenance and operations  
10 revenue of the school district for the school year beginning in the  
11 preceding tax year that was derived from taxes for maintenance and  
12 operations imposed by the school district for the preceding tax  
13 year;

14           (3) the percentage of the maintenance and operations  
15 revenue of the school district for the school year beginning in the  
16 current tax year that is derived from state funds distributed to the  
17 school district; and

18           (4) the percentage of the maintenance and operations  
19 revenue of the school district for the school year beginning in the  
20 preceding tax year that was derived from state funds distributed to  
21 the school district.

22       SECTION 2. This Act takes effect January 1, 2024.