

By: Bettencourt

S.B. No. 1251

A BILL TO BE ENTITLED

AN ACT

relating to the authority of the governing body of a school district to adopt an ad valorem tax rate that exceeds the district's voter-approval tax rate.

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

SECTION 1. Section 26.042, Tax Code, is amended by adding Subsection (e-1) to read as follows:

(e-1) The governing body of a school district may not adopt a tax rate under Subsection (e) for a tax year in which:

(1) the governing body previously adopted a tax rate that exceeded the district's voter-approval tax rate;

(2) an election was held under Section 26.08 for the purpose of determining whether to approve the district's adopted tax rate; and

(3) the proposition to approve the district's adopted tax rate was not approved by the voters of the district at the election.

SECTION 2. The change in law made by this Act applies to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2024.