

By: Bettencourt

S.B. No. 1819

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of the governing body of a school district
3 to adopt an ad valorem tax rate that exceeds the district's
4 voter-approval tax rate.

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

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

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

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

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

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

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

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