

AN ACT

relating to the calculation of certain ad valorem tax rates.

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

SECTION 1. Section 5.07(g), Tax Code, is amended to read as follows:

(g) The forms described by Subsection (f) must be in an electronic format and:

(1) have blanks that can be filled in electronically;

(2) be capable of being certified by the designated officer or employee after completion as accurately calculating the applicable tax rates and using values that are the same as the values shown in, as applicable:

(A) the taxing unit's certified appraisal roll;

or

(B) the certified estimate of taxable value of property in the taxing unit prepared under Section 26.01(a-1);

~~and~~

(3) be capable of being electronically incorporated into the property tax database maintained by each appraisal district under Section 26.17 and submitted electronically to the county assessor-collector of each county in which all or part of the territory of the taxing unit is located; and

(4) be capable of including for each entry, other than an entry making a mathematical calculation, a hyperlink to a

1 document that evidences the accuracy of the entry.

2 SECTION 2. Section 26.03, Tax Code, is amended by adding
3 Subsection (e) to read as follows:

4 (e) For a taxing unit in which a tax rate calculation for a
5 tax year is affected by the application of this section, the
6 adjustments to the value of property taxable by the unit and to the
7 amount of taxes imposed or collected by the unit prescribed by this
8 section shall be calculated separately for each reinvestment zone
9 in which the taxing unit participates. The comptroller shall
10 ensure that the tax rate calculation forms prescribed under Section
11 5.07 provide for the calculations to be made in the manner required
12 by this subsection.

13 SECTION 3. Section 26.04(d-1), Tax Code, is amended to read
14 as follows:

15 (d-1) The designated officer or employee shall use the tax
16 rate calculation forms prescribed by the comptroller under Section
17 5.07 in calculating the no-new-revenue tax rate and the
18 voter-approval tax rate. The designated officer or employee must
19 include a hyperlink described by Section 5.07(g)(4) for each entry
20 on the form, other than an entry making a mathematical calculation.

21 SECTION 4. This Act applies to the calculation of an ad
22 valorem tax rate for a tax year that begins on or after the
23 effective date of this Act.

24 SECTION 5. This Act takes effect January 1, 2024.

S.B. No. 1998

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1998 passed the Senate on April 20, 2023, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

I hereby certify that S.B. No. 1998 passed the House on May 24, 2023, by the following vote: Yeas 122, Nays 16, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor