

1-1 By: Bettencourt S.B. No. 1998
 1-2 (In the Senate - Filed March 8, 2023; March 21, 2023, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 17, 2023, reported favorably by the following vote: Yeas 9,
 1-5 Nays 0; April 17, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Springer	X			
1-9 Eckhardt	X			
1-10 Gutierrez	X			
1-11 Hall	X			
1-12 Nichols	X			
1-13 Parker	X			
1-14 Paxton	X			
1-15 West	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the calculation of certain ad valorem tax rates.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 5.07(g), Tax Code, is amended to read as
 1-22 follows:

1-23 (g) The forms described by Subsection (f) must be in an
 1-24 electronic format and:

1-25 (1) have blanks that can be filled in electronically;

1-26 (2) be capable of being certified by the designated
 1-27 officer or employee after completion as accurately calculating the
 1-28 applicable tax rates and using values that are the same as the
 1-29 values shown in, as applicable:

1-30 (A) the taxing unit's certified appraisal roll;
 1-31 or

1-32 (B) the certified estimate of taxable value of
 1-33 property in the taxing unit prepared under Section 26.01(a-1);
 1-34 ~~and~~

1-35 (3) be capable of being electronically incorporated
 1-36 into the property tax database maintained by each appraisal
 1-37 district under Section 26.17 and submitted electronically to the
 1-38 county assessor-collector of each county in which all or part of the
 1-39 territory of the taxing unit is located; and

1-40 (4) be capable of including for each entry, other than
 1-41 an entry making a mathematical calculation, a hyperlink to a
 1-42 document that evidences the accuracy of the entry.

1-43 SECTION 2. Section 26.03, Tax Code, is amended by adding
 1-44 Subsection (e) to read as follows:

1-45 (e) For a taxing unit in which a tax rate calculation for a
 1-46 tax year is affected by the application of this section, the
 1-47 adjustments to the value of property taxable by the unit and to the
 1-48 amount of taxes imposed or collected by the unit prescribed by this
 1-49 section shall be calculated separately for each reinvestment zone
 1-50 in which the taxing unit participates. The comptroller shall
 1-51 ensure that the tax rate calculation forms prescribed under Section
 1-52 5.07 provide for the calculations to be made in the manner required
 1-53 by this subsection.

1-54 SECTION 3. Section 26.04(d-1), Tax Code, is amended to read
 1-55 as follows:

1-56 (d-1) The designated officer or employee shall use the tax
 1-57 rate calculation forms prescribed by the comptroller under Section
 1-58 5.07 in calculating the no-new-revenue tax rate and the
 1-59 voter-approval tax rate. The designated officer or employee must
 1-60 include a hyperlink described by Section 5.07(g)(4) for each entry
 1-61 on the form, other than an entry making a mathematical calculation.

2-1 SECTION 4. This Act applies to the calculation of an ad
2-2 valorem tax rate for a tax year that begins on or after the
2-3 effective date of this Act.

2-4 SECTION 5. This Act takes effect January 1, 2024.

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