

By: Bettencourt

S.B. No. 2350

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the voter-approval tax rate used to calculate the  
3 unused increment rate of a taxing unit for ad valorem tax purposes.

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

5 SECTION 1. Section 26.013(a)(2), Tax Code, is amended to  
6 read as follows:

7 (2) "Voter-approval tax rate" means a taxing unit's  
8 voter-approval tax rate in the applicable preceding tax year, as  
9 adopted by the taxing unit during the applicable preceding tax  
10 year, less the unused increment rate for that preceding tax year.

11 SECTION 2. This Act takes effect immediately if it receives  
12 a vote of two-thirds of all the members elected to each house, as  
13 provided by Section 39, Article III, Texas Constitution. If this  
14 Act does not receive the vote necessary for immediate effect, this  
15 Act takes effect September 1, 2023.