

By: Plesa, Garcia Hernandez, Leach,
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H.B. No. 195

Substitute the following for H.B. No. 195:

By: Button

C.S.H.B. No. 195

A BILL TO BE ENTITLED

AN ACT

relating to the dissemination of certain school district ad valorem
tax-related information.

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

SECTION 1. Section 26.17, Tax Code, is amended by adding
Subsection (b-1) to read as follows:

(b-1) This subsection applies only to property that is
located in one or more school districts that have a local revenue
level in excess of entitlement as specified by Section 48.257,
Education Code, and that, for the school year beginning in the
current tax year, have taken measures to reduce the district's
local revenue level in accordance with Section 49.002, Education
Code. In addition to the information required by Subsection (b) of
this section, the database must include, with respect to each
property to which this subsection applies that is listed on the
appraisal roll for the appraisal district, the following
information, if applicable, for each school district in which the
property is located:

(1) the estimated percentage of the taxes for
maintenance and operations imposed by the district for the current
tax year that the district is required to pay under the agreement
for the school year beginning in the current tax year to purchase
average daily attendance credits;

(2) the estimated percentage of the taxes for

1 maintenance and operations imposed by the district for the current
2 tax year that the district is not required to pay under the
3 agreement for the school year beginning in the current tax year to
4 purchase average daily attendance credits; and

5 (3) the following statement:

6 "For the current tax year, (name of school district) is
7 estimated to pay (percentage described by Subdivision (1) for
8 applicable school district) of local property tax collections to
9 the state as recaptured local taxes and (percentage described by
10 Subdivision (2) for applicable school district) is estimated to
11 remain in (name of school district) for the maintenance and
12 operations of the district.".

13 SECTION 2. This Act takes effect January 1, 2026.