

By: Hagenbuch

S.B. No. 2415

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 26.16, Tax Code, is amended by adding Subsections (d-3) and (d-4) to read as follows:

(d-3) In addition to posting the information described by Subsection (a), the county assessor-collector shall post the following information on the Internet website of the county for each school district, all or part of the territory of which is located in the county, that has 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, has taken measures to reduce the district's revenue level, in accordance with Section 49.002, Education Code:

(1) the 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; and

(2) the percentage of the taxes for maintenance and operations imposed by the district for the current tax year that the district is not required to pay under the agreement for the school year beginning in the current tax year to purchase average daily

1 attendance credits.

2 (d-4) In addition to posting the information described by
3 Subsection (a), the county assessor-collector shall post the
4 following information on the Internet website of the county for
5 each school district, all or part of the territory of which is
6 located in the county, to which Subsection (d-3) does not apply:

7 (1) the percentage of the maintenance and operations
8 revenue of the district for the school year beginning in the current
9 tax year that is derived from taxes for maintenance and operations
10 imposed by the district for the current tax year;

11 (2) the percentage of the maintenance and operations
12 revenue of the district for the school year beginning in the
13 preceding tax year that was derived from taxes for maintenance and
14 operations imposed by the district for the preceding tax year;

15 (3) the percentage of the maintenance and operations
16 revenue of the district for the school year beginning in the current
17 tax year that is derived from state funds distributed to the
18 district; and

19 (4) the percentage of the maintenance and operations
20 revenue of the district for the school year beginning in the
21 preceding tax year that was derived from state funds distributed to
22 the district.

23 SECTION 2. Section 31.01, Tax Code, is amended by adding
24 Subsections (d-6) and (d-7) to read as follows:

25 (d-6) This subsection applies only to a school district that
26 has a local revenue level in excess of entitlement as specified by
27 Section 48.257, Education Code, and that, for the school year

1 beginning in the current tax year, has taken measures to reduce the
2 district's revenue level, in accordance with Section 49.002,
3 Education Code. In addition to any other information required by
4 this section, the tax bill or the separate statement shall
5 separately state the following:

6 "The following information may be accessed at (insert the
7 Internet location or uniform resource locator (URL) address of the
8 web page on the county's Internet website where the information may
9 be viewed):

10 "The percentage of the taxes for maintenance and operations
11 imposed by your school district for the current tax year that the
12 district is required to pay under the agreement for the school year
13 beginning in the current tax year to purchase average daily
14 attendance credits.

15 "The percentage of the taxes for maintenance and operations
16 imposed by your school district for the current tax year that the
17 district is not required to pay under the agreement for the school
18 year beginning in the current tax year to purchase average daily
19 attendance credits."

20 (d-7) This subsection applies only to a school district to
21 which Subsection (d-6) does not apply. In addition to any other
22 information required by this section, the tax bill or the separate
23 statement shall separately state the following:

24 "The following information may be accessed at (insert the
25 Internet location or uniform resource locator (URL) address of the
26 web page on the county's Internet website where the information may
27 be viewed):

1 "The percentage of the maintenance and operations revenue of
2 your school district for the school year beginning in the current
3 tax year that is derived from taxes for maintenance and operations
4 imposed by the district for the current tax year.

5 "The percentage of the maintenance and operations revenue of
6 your school district for the school year beginning in the preceding
7 tax year that was derived from taxes for maintenance and operations
8 imposed by the district for the preceding tax year.

9 "The percentage of the maintenance and operations revenue of
10 your school district for the school year beginning in the current
11 tax year that is derived from state funds distributed to the
12 district.

13 "The percentage of the maintenance and operations revenue of
14 your school district for the school year beginning in the preceding
15 tax year that was derived from state funds distributed to the
16 district."

17 SECTION 3. This Act takes effect January 1, 2026.