

## **BILL ANALYSIS**

C.S.S.B. 392

By: Williams

Local Government Ways and Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Currently, counties, schools, and other special districts must meet specific deadlines and adopt tax rates with public notices, but certain water districts are not required to meet said deadlines and adoptions. S.B. 1444, enacted by the 77th Legislature, included provisions that exempted water districts from truth-in-taxation sections of the Texas Tax Code. C.S.S.B. 392 repeals the exemption and requires water districts to once again comply with the Texas Tax Code requirements of calculating and publishing tax rates, holding public hearings for tax increases, and holding rollback elections for tax increases exceeding a rollback rate.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

SECTION 1. Repealer: Section 49.107(g) and Section 49.108(f), Water Code.

SECTION 2. Effective date: September 1, 2003.

### **EFFECTIVE DATE**

September 1, 2003.

For the 2003 tax year, the change in law made by this Act applies only to a conservation and reclamation district created under Section 52, Article III, or Section 59, Article XVI, Texas Constitution, and governed by Chapter 49, Water Code, that adopts its tax rate on or after the effective date of this Act.

### **COMPARISON OF ORIGINAL TO SUBSTITUTE**

C.S.S.B. 392 removes the language relating to providing notice of tax hearings contained in SECTION 1 of S.B. 392. C.S.S.B. 392 replaces the language of the filed version of SB 392, which repeals Sections 49.107(g) and 49.108(f), Water Code.

