

By: Phillips

H.B. No. 48

A BILL TO BE ENTITLED

1 AN ACT

2 relating to voter approval of certain school district property tax
3 increases.

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

5 SECTION 1. Subchapter A, Chapter 45, Education Code, is
6 amended by adding Section 45.007 to read as follows:

7 Sec. 45.007. VOTER APPROVAL OF CERTAIN MAINTENANCE TAX
8 INCREASES REQUIRED. (a) Notwithstanding any other law, a school
9 district may not adopt a maintenance tax rate that exceeds the
10 maximum rate the district is permitted to impose under a law enacted
11 by the 79th Legislature, 3rd Called Session, 2006, unless the rate
12 is approved by a majority of the voters voting in an election called
13 for that purpose. For purposes of this subsection, the maximum rate
14 a district is permitted to impose under a law enacted by the 79th
15 Legislature, 3rd Called Session, 2006, is:

16 (1) for a tax year for which that law permits a
17 specific maximum rate, the maximum rate permitted for that tax
18 year; or

19 (2) for any other tax year, the lowest maximum rate
20 permitted under that law for any tax year after the 2005 tax year.

21 (b) Subsection (a) applies to the rate of any ad valorem tax
22 imposed by a school district, other than a tax to pay the interest
23 and principal on bonds issued under Section 45.001, regardless of
24 the name by which the tax is called.

1 (c) Subsection (a) applies to a maintenance tax rate a
2 school district proposes to adopt even if that proposed rate does
3 not exceed the maximum maintenance tax rate approved by the voters
4 of the district in an election held before April 17, 2006.

5 SECTION 2. This Act prevails over any other Act of the 79th
6 Legislature, 3rd Called Session, 2006, regardless of the relative
7 dates of enactment.

8 SECTION 3. This Act takes effect immediately if it receives
9 a vote of two-thirds of all the members elected to each house, as
10 provided by Section 39, Article III, Texas Constitution. If this
11 Act does not receive the vote necessary for immediate effect, this
12 Act takes effect on the 91st day after the last day of the
13 legislative session.