

By: Leibowitz

H.B. No. 150

A BILL TO BE ENTITLED

AN ACT

relating to property tax rate relief for school district taxpayers.

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

SECTION 1. Section 45.003, Education Code, is amended by amending Subsection (d) and adding Subsections (e) and (f) to read as follows:

(d) A proposition submitted to authorize the levy of maintenance taxes must include the question of whether the governing board or commissioners court may levy, assess, and collect annual ad valorem taxes for the further maintenance of public schools, at a rate not to exceed the rate, which may be not more than \$1.00 [~~\$1.50~~] on the \$100 valuation of taxable property in the district, stated in the proposition.

(e) An election held before January 1, 2006, authorizing a maintenance tax at a rate of at least \$1.00 on the \$100 valuation of taxable property in the district is sufficient to authorize a rate not to exceed \$1.00.

(f) A district permitted by special law on January 1, 2006, to impose an ad valorem tax at a rate greater than \$1.50 may continue to impose a rate that is \$0.50 less than the rate previously authorized.

SECTION 2. This Act applies to the maintenance tax rate of a school district beginning with the 2006–2007 school year.

SECTION 3. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as  
2 provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect September 1, 2006.