

1-1 By: Ogden S.J.R. No. 7  
1-2 (In the Senate - Filed April 17, 2006; April 17, 2006, read  
1-3 first time and referred to Committee on Finance; May 12, 2006,  
1-4 reported adversely, with favorable Committee Substitute by the  
1-5 following vote: Yeas 10, Nays 2; May 12, 2006, sent to printer.)

1-6 COMMITTEE SUBSTITUTE FOR S.J.R. No. 7 By: Ogden

1-7 SENATE JOINT RESOLUTION

1-8 proposing a constitutional amendment establishing a maximum school  
1-9 district ad valorem tax rate for maintenance purposes and providing  
1-10 that an ad valorem tax imposed by a school district is not a state ad  
1-11 valorem tax.

1-12 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 3, Article VII, Texas Constitution, is  
1-14 amended by amending Subsections (d) and (e) and adding Subsections  
1-15 (f), (g), and (h) to read as follows:

1-16 (d) The Legislature may provide for the formation of school  
1-17 districts by general laws, and all such school districts may  
1-18 embrace parts of two or more counties.

1-19 ~~[(e)] The Legislature by general law may provide [shall be~~  
1-20 ~~authorized to pass laws for the assessment and collection of taxes~~  
1-21 ~~in all school districts and] for the management and control of the~~  
1-22 ~~public [school or] schools of such districts.~~

1-23 ~~(e) The [whether such districts are composed of territory~~  
1-24 ~~wholly within a county or in parts of two or more counties, and the]~~  
1-25 ~~Legislature may authorize an [additional] ad valorem tax to be~~  
1-26 ~~levied and collected within all school districts for the [further]~~  
1-27 ~~maintenance of public free schools at a rate not to exceed \$1.15 for~~  
1-28 ~~each \$100 of taxable value of property in the district, and may~~  
1-29 ~~authorize an additional ad valorem tax for the erection and~~  
1-30 ~~equipment of school buildings. A school district may not levy or~~  
1-31 ~~collect a tax under this subsection unless the tax is approved by~~  
1-32 ~~[therein, provided that] a majority of the qualified voters of the~~  
1-33 ~~district voting at an election to be held for that purpose[, shall~~  
1-34 ~~approve the tax]. A tax levied and collected by a school district~~  
1-35 ~~under this subsection is not a state ad valorem tax within the~~  
1-36 ~~meaning of Section 1-e, Article VIII, of this constitution.~~

1-37 ~~(f) If before January 1, 2007, the voters of a school~~  
1-38 ~~district authorized the district to levy and collect a tax under~~  
1-39 ~~Subsection (e) of this section, the school district may continue to~~  
1-40 ~~impose a tax under that subsection in 2007 and subsequent years~~  
1-41 ~~without holding a new election to authorize the tax. An election~~  
1-42 ~~held before January 1, 2007, authorizing a school district to levy~~  
1-43 ~~and collect an ad valorem tax for the maintenance of public free~~  
1-44 ~~schools at a rate of at least \$1.15 for each \$100 of taxable value of~~  
1-45 ~~property in the district is sufficient to authorize a rate of \$1.15~~  
1-46 ~~or less for the 2007 tax year and subsequent tax years.~~

1-47 ~~(g) The Legislature may pass laws for the creation of junior~~  
1-48 ~~college districts, the management and control of those districts,~~  
1-49 ~~and the imposition of ad valorem taxes in those districts. A junior~~  
1-50 ~~college district may not impose a tax under this subsection unless~~  
1-51 ~~the tax has been approved by a majority of the qualified voters of~~  
1-52 ~~the district voting at an election held for that purpose. A junior~~  
1-53 ~~college district is not a school district for purposes of this~~  
1-54 ~~section.~~

1-55 ~~(h) If before January 1, 2007, the voters of a junior~~  
1-56 ~~college district authorized the district to impose a tax under this~~  
1-57 ~~section, the junior college district may continue to impose the tax~~  
1-58 ~~for the 2007 tax year and subsequent tax years without holding a new~~  
1-59 ~~election to authorize the tax.~~

1-60 SECTION 2. The following temporary provision is added to  
1-61 the Texas Constitution:

1-62 TEMPORARY PROVISION. (a) This temporary provision applies  
1-63 to the constitutional amendment proposed by the 79th Legislature,

2-1 3rd Called Session, 2006, establishing a maximum school district ad  
2-2 valorem tax rate for maintenance purposes and providing that an ad  
2-3 valorem tax imposed by a school district is not a state ad valorem  
2-4 tax.

2-5 (b) The amendments to Section 3, Article VII, of this  
2-6 constitution take effect January 1, 2007, and apply only to a tax  
2-7 year beginning on or after that date.

2-8 SECTION 3. This proposed constitutional amendment shall be  
2-9 submitted to the voters at an election to be held November 7, 2006.  
2-10 The ballot shall be printed to permit voting for or against the  
2-11 proposition: "The constitutional amendment establishing a maximum  
2-12 school district ad valorem tax rate for maintenance purposes and  
2-13 providing that an ad valorem tax imposed by a school district is not  
2-14 a state ad valorem tax."

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