

Amend CSHB 1006 by adding the following section to the bill, appropriately numbered, and renumbering existing sections accordingly:

SECTION __. Chapter 26, Tax Code, is amended by adding Section 26.071 to read as follows:

Sec. 26.071. ELECTION TO REPEAL INCREASE OF JUNIOR COLLEGE DISTRICT. (a) This section applies only to a junior college district. Sections 26.07 and 26.08 do not apply to a junior college district.

(b) If the governing body of a junior college district adopts a tax rate that exceeds the rollback tax rate calculated as provided by this chapter, the qualified voters of the district by petition may require that an election be held to determine whether to reduce the tax rate adopted for the current year to the rollback tax rate calculated as provided by this chapter.

(c) A petition is valid only if:

(1) it states that it is intended to require an election in the junior college district on the question of reducing the tax rate for the current year;

(2) it is signed by a number of registered voters of the district equal to at least 10 percent of the number of registered voters of the district according to the most recent official list of registered voters; and

(3) it is submitted to the governing body on or before the 90th day after the date on which the governing body adopted the tax rate for the current year.

(d) Not later than the 20th day after the day a petition is submitted, the governing body shall determine whether the petition is valid and pass a resolution stating its finding. If the governing body fails to act within the time allowed, the petition is treated as if it had been found valid.

(e) If the governing body finds that the petition is valid (or fails to act within the time allowed), it shall order that an election be held in the junior college district on a date not less than 30 or more than 90 days after the last day on which it could have acted to approve or disapprove the petition. A state law requiring local elections to be held on a specified date does not

apply to the election unless a specified date falls within the time permitted by this section. At the election, the ballots shall be prepared to permit voting for or against the proposition: "Reducing the tax rate in (name of junior college district) for the current year from (the rate adopted) to (the rollback tax rate calculated as provided by this chapter)."

(f) If a majority of the qualified voters voting on the question in the election favor the proposition, the tax rate for the junior college district for the current year is the rollback tax rate calculated as provided by this chapter; otherwise, the tax rate for the current year is the one adopted by the governing body.

(g) If the tax rate is reduced by an election called under this section after tax bills for the unit are mailed, the assessor for the junior college district shall prepare and mail corrected tax bills. The collector shall include with the bill a brief explanation of the reason for and effect of the corrected bill. The date on which the taxes become delinquent for the year is extended by a number of days equal to the number of days between the date the first tax bills were sent and the date the corrected tax bills were sent.

(h) If a property owner pays taxes calculated using the higher tax rate when the rate is reduced by an election called under this section, the junior college district shall refund the difference between the amount of taxes paid and the amount due under the reduced rate if the difference between the amount of taxes paid and the amount due under the reduced rate is \$1 or more. If the difference between the amount of taxes paid and the amount due under the reduced rate is less than \$1, the junior college district shall refund the difference on request of the taxpayer. An application for a refund of less than \$1 must be made within 90 days after the date the refund becomes due or the taxpayer forfeits the right to the refund.

(i) Section 33.08(b) applies to a tax bill sent under Subsection (g).

(j) Sections 31.12(a) and (b) apply to a refund due under Subsection (h). Liability for the refund arises on the date the election is canvassed.