

By: King of Parker

H.B. No. 1063

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the publication of certain notices by a taxing unit in  
3 connection with the adoption of an ad valorem tax rate for the  
4 taxing unit.

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

6 SECTION 1. Section 26.04, Tax Code, is amended by adding  
7 Subsection (e-2) to read as follows:

8 (e-2) If the notice required by Subsection (e) is published  
9 in a newspaper, the publication must be in a daily, weekly, or  
10 biweekly newspaper published in the taxing unit. If there is no  
11 daily, weekly, or biweekly newspaper published in the taxing unit,  
12 the notice must be published in at least one newspaper of general  
13 circulation in the county in which the principal administrative  
14 office of the taxing unit is located.

15 SECTION 2. Section 26.06, Tax Code, is amended by adding  
16 Subsection (c-1) to read as follows:

17 (c-1) If the notice of a public hearing under this section  
18 is published in a newspaper, the publication must be in a daily,  
19 weekly, or biweekly newspaper published in the taxing unit. If  
20 there is no daily, weekly, or biweekly newspaper published in the  
21 taxing unit, the notice must be published in at least one newspaper  
22 of general circulation in the county in which the principal  
23 administrative office of the taxing unit is located.

24 SECTION 3. (a) Sections 26.04(e-2) and 26.06(c-1), Tax

1 Code, as added by this Act, apply to the publication of the notices  
2 required by Sections 26.04(e) and 26.06, Tax Code, in connection  
3 with the adoption of the ad valorem tax rate of a taxing unit for the  
4 2007 and subsequent tax years, except as provided by Subsection (b)  
5 of this section.

6 (b) If the assessor for a taxing unit submitted the 2007  
7 appraisal roll for the taxing unit to the governing body of the  
8 taxing unit under Section 26.04(b), Tax Code, before the effective  
9 date of this Act, Sections 26.04(e-2) and 26.06(c-1), Tax Code, as  
10 added by this Act, apply to the publication of the notices required  
11 by Sections 26.04(e) and 26.06, Tax Code, only in connection with  
12 the adoption of the ad valorem tax rate for the taxing unit for the  
13 2008 and subsequent tax years.

14 SECTION 4. This Act takes effect immediately if it receives  
15 a vote of two-thirds of all the members elected to each house, as  
16 provided by Section 39, Article III, Texas Constitution. If this  
17 Act does not receive the vote necessary for immediate effect, this  
18 Act takes effect September 1, 2007.