

**House Bill 828**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

No equivalent provision.

SENATE VERSION

SECTION \_\_. Section 42.2516, Education Code, is amended by amending Subsection (b) and adding Subsection (b-2) to read as follows:  
(b)Subject to Subsections**(b-2)**,**(g)**,and**(h)**,but notwithstanding any other provision of this title, a school district is entitled to state revenue necessary to provide the district with the sum of:  
(1) the amount of state revenue necessary to maintain state and local revenue per student in weighted average daily attendance in the amount equal to the greater of:  
(A)the amount of state and local revenue per student in weighted average daily attendance for the maintenance and operations of the district available to the district for the 2005-2006 school year;  
(B)the amount of state and local revenue per student in weighted average daily attendance for the maintenance and operations of the district to which the district would have been entitled for the 2006-2007 school year under this chapter, as it existed on January 1, 2006, or, if the district would have been subject to Chapter 41, as that chapter existed on January 1, 2006, the amount to which the district would have been entitled under that chapter, based on the funding elements in effect for the 2005-2006 school year, if the district imposed a maintenance and operations tax at the rate adopted by the district for the 2005 tax year; or  
(C) the amount of state and local revenue per student in weighted average daily attendance for the maintenance and operations of the district to which the district would

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have been entitled for the 2006-2007 school year under this chapter, as it existed on January 1, 2006, or, if the district would have been subject to Chapter 41, as that chapter existed on January 1, 2006, the amount to which the district would have been entitled under that chapter, based on the funding elements in effect for the 2005-2006 school year, if the district imposed a maintenance and operations tax at the rate equal to the rate described by Section 26.08(i) or (k)(1), Tax Code, as applicable, for the 2006 tax year;

(2)an amount equal to the product of \$2,500 multiplied by the number of classroom teachers, full-time librarians, full-time counselors certified under Subchapter B, Chapter 21, and full-time school nurses employed by the district and entitled to a minimum salary under Section 21.402; and

(3)an amount equal to the product of \$275 multiplied by the number of students in average daily attendance in grades nine through 12 in the district.

(b-2) The amount determined for a school district under Subsection (b) is increased or reduced as follows:

(1) if for any school year the district is entitled to greater allotments under Section 42.155 and 42.2515 than the allotment to which the district was entitled under that section for the school year on which the district's entitlement under Subsection (b) is based, the district's entitlement under Subsection (b) is increased by an amount equal to the difference between the amount to which the district is entitled under Sections 42.155 and 42.2515 for that school year and the amount to which the

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district was entitled under that section for:  
(A)the 2005-2006 school year, if the amount determined  
for the district under Subsection (b) is determined under  
Subsection (b) (1) (A); or  
(B)the 2006-2007 school year, if the amount determined  
for the district under Subsection (b) is determined under  
Subsection (b)(1)(B) or (C); and  
(2) if for any school year the district is not entitled to  
allotments under Section 42.155 and 42.2515 or is  
entitled to a lesser allotment under that section than the  
allotment to which the district was entitled under that  
section for the school year on which the district's  
entitlement under Subsection (b) is based, the district's  
entitlement under Subsection (b) is reduced by an  
amount equal to the difference between the amount to  
which the district was entitled under Sections 42.155  
and 42.2515 for the 2005-2006 or 2006-2007 school  
year, as appropriate based on whether the district's  
entitlement under Subsection (b) is determined under  
Subsection (b)(1) (A), (B), or (C), and the amount to  
which the district is entitled under Sections 42.155 and  
42.2515 for the current school year.

SECTION 1. Section 42.302(a-1), Education Code, is amended to read as follows:

(a-1) In this section, "wealth per student" has the meaning assigned by Section 41.001. For purposes of Subsection (a), the dollar amount guaranteed level of

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state and local funds per weighted student per cent of tax effort ("GL") for a school district is:

(1) the amount of district tax revenue per weighted student per cent of tax effort available to a district at the 88th percentile in wealth per student, as determined by the commissioner in cooperation with the Legislative Budget Board, for the district's maintenance and operations tax effort equal to or less than the rate equal to the product of the state compression percentage, as determined under Section 42.2516, multiplied by the maintenance and operations tax rate adopted by the district for the 2005 tax year;

(2) the greater of the amount of district tax revenue per weighted student per cent of tax effort available to the Austin Independent School District, as determined by the commissioner in cooperation with the Legislative Budget Board, or the amount of district tax revenue per weighted student per cent of tax effort used for purposes of this subdivision in the preceding school year, for the first six cents by which the district's maintenance and operations tax rate exceeds the rate equal to the product of the state compression percentage, as determined under Section 42.2516 ~~and notwithstanding the limitation on district enrichment tax rate ("DTR") under Section 42.303],~~ multiplied by the maintenance and operations tax rate adopted by the district for the 2005 tax year; and

(3) \$31.95, for the district's maintenance and operations tax effort that exceeds the amount of tax effort described by Subdivision (2).

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SECTION \_\_. (f-1) For a school district that, for the 2007 tax year or a subsequent tax year, adopts an exemption under Section 11.13(n), Tax Code, that was not in effect for the 2006 tax year or adopts an exemption under Section 11.13(n), Tax Code, at a greater percentage than the percentage in effect for the district for the 2006 tax year, the commissioner shall adjust the amount of the district's local revenue derived from maintenance and operations tax collections, as calculated for purposes of determining the amount of state revenue to which a school district is entitled under this section. The commissioner shall calculate the adjusted local revenue as the amount of maintenance and operations taxes the district would have levied had the district not adopted, as applicable, an exemption under Section 11.13(n), Tax Code, for the 2007 tax year or a subsequent tax year or increased the percentage of an exemption under Section 11.13(n), Tax Code, for the 2007 tax year or a subsequent tax year. A determination by the commissioner under this subsection is final and may not be appealed.

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SECTION 2. This Act takes effect September 1, 2007.

Same as House version.