

By: Kent

H.B. No. 2643

A BILL TO BE ENTITLED

AN ACT

relating to the date on which a school district is required to hold an ad valorem tax rollback election.

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

SECTION 1. Section 26.08(b), Tax Code, is amended to read as follows:

(b) The governing body shall order that the election be held in the school district on a date not less than 30 or more than 90 days after the day on which it adopted the tax rate. Section 41.001, Election Code, does not apply to the election [~~unless a date specified by that section falls within the time permitted by this section~~]. At the election, the ballots shall be prepared to permit voting for or against the proposition: "Approving the ad valorem tax rate of \$_____ per \$100 valuation in (name of school district) for the current year, a rate that is \$_____ higher per \$100 valuation than the school district rollback tax rate." The ballot proposition must include the adopted tax rate and the difference between that rate and the rollback tax rate in the appropriate places.

SECTION 2. (a) The change in law made by this Act applies to the ad valorem tax rate of a school district beginning with the 2009 tax year, except as provided by Subsection (b) of this section.

(b) If the governing body of a school district adopted an ad valorem tax rate for the school district for the 2009 tax year

1 before the effective date of this Act, the change in law made by
2 this Act applies to the ad valorem tax rate of that school district
3 beginning with the 2010 tax year, and the law in effect when the tax
4 rate was adopted applies to the 2009 tax year with respect to that
5 school district.

6 SECTION 3. This Act takes effect September 1, 2009.