

By: King of Parker

H.B. No. 3176

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the abolition of school district maintenance and
3 operations ad valorem taxes.

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

5 SECTION 1. (a) The legislature finds that:

6 (1) ad valorem taxes are an inequitable source of
7 revenue to fund the maintenance and operations of school districts;

8 (2) school district maintenance and operations ad
9 valorem taxes increase annually without regard to the property
10 owner's ability to pay;

11 (3) school district maintenance and operations ad
12 valorem taxes are perpetual and detrimental to private property
13 rights as secured by the Texas Constitution;

14 (4) the use of ad valorem taxes as a means to finance
15 the maintenance of public free schools has led directly to three
16 decades of school finance litigation in which the Texas Supreme
17 Court has repeatedly declared the system unconstitutional and has
18 urged the legislature to "choose a new path" of revenue for public
19 free schools; and

20 (5) school district maintenance and operations ad
21 valorem taxes have created an inequitable and complicated means of
22 attempting to equalize funding by redistributing ad valorem tax
23 revenue under a system referred to as "Robin Hood."

24 (b) It is the intent of the legislature to abolish school

1 district maintenance and operations ad valorem taxes and to create
2 a more equitable means of meeting the state's constitutional duty
3 to make suitable provision for the support and maintenance of an
4 efficient system of public free schools.

5 SECTION 2. Section 45.002, Education Code, is repealed.

6 SECTION 3. (a) Except as provided by Subsection (b) of this
7 section, this Act takes effect September 1, 2009.

8 (b) Section 2 of this Act takes effect January 1, 2014, but
9 only if the constitutional amendment proposed by the 81st
10 Legislature, Regular Session, 2009, to abolish school district
11 maintenance and operations ad valorem taxes beginning on January 1,
12 2014, in order that the legislature may enact a fairer system of
13 fully funding public education is approved by the voters. If that
14 amendment is not approved by the voters, Section 2 of this Act has
15 no effect.