

1-1 By: Ogden S.B. No. 1024
1-2 (In the Senate - Filed February 20, 2009; March 13, 2009,
1-3 read first time and referred to Committee on Finance;
1-4 April 22, 2009, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 14, Nays 0; April 22, 2009,
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 1024 By: Hinojosa

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to authority of a school district to mail a tax bill with
1-11 an adopted rate that is higher than the district's rollback tax rate
1-12 before the date of a rollback election.

1-13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 SECTION 1. Section 26.08, Tax Code, is amended by adding
1-15 Subsections (d-1) and (d-2) to read as follows:

1-16 (d-1) If, after tax bills for the school district have been
1-17 mailed, a proposition to approve the school district's adopted tax
1-18 rate is not approved by the voters of the district at an election
1-19 held under this section, on subsequent adoption of a new tax rate by
1-20 the governing body of the district, the assessor for the school
1-21 shall prepare and mail corrected tax bills. The assessor shall
1-22 include with each bill a brief explanation of the reason for and
1-23 effect of the corrected bill. The date on which the taxes become
1-24 delinquent for the year is extended by a number of days equal to the
1-25 number of days between the date the first tax bills were sent and
1-26 the date the corrected tax bills were sent.

1-27 (d-2) If a property owner pays taxes calculated using the
1-28 originally adopted tax rate of the school district and the
1-29 proposition to approve the adopted tax rate is not approved by
1-30 voters, the school district shall refund the difference between the
1-31 amount of taxes paid and the amount due under the subsequently
1-32 adopted rate if the difference between the amount of taxes paid and
1-33 the amount due under the subsequent rate is \$1 or more. If the
1-34 difference between the amount of taxes paid and the amount due under
1-35 the subsequent rate is less than \$1, the school district shall
1-36 refund the difference on request of the taxpayer. An application
1-37 for a refund of less than \$1 must be made within 90 days after the
1-38 date the refund becomes due or the taxpayer forfeits the right to
1-39 the refund.

1-40 SECTION 2. This Act takes effect September 1, 2009.

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