

AN ACT

relating to the authority of a school district to impose ad valorem taxes.

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

SECTION 1. Section 26.08, Tax Code, is amended by adding Subsection (p) to read as follows:

(p) Notwithstanding Subsections (i), (n), and (o), if for the preceding tax year the district adopted a maintenance and operations tax rate that was less than the district's effective maintenance and operations tax rate for that preceding tax year, the rollback tax rate of the district for the current tax year is calculated as if the district adopted a maintenance and operations tax rate for the preceding tax year that was equal to the district's effective maintenance and operations tax rate for that preceding tax year.

SECTION 2. Subsection (a), Section 45.001, Education Code, is amended to read as follows:

(a) The governing board of an independent school district, including the city council or commission that has jurisdiction over a municipally controlled independent school district, the governing board of a rural high school district, and the commissioners court of a county, on behalf of each common school district under its jurisdiction, may:

- (1) issue bonds for:

1 (A) the construction, acquisition, and equipment  
2 of school buildings in the district;

3 (B) the acquisition of property or the  
4 refinancing of property financed under a contract entered under  
5 Subchapter A, Chapter 271, Local Government Code, regardless of  
6 whether payment obligations under the contract are due in the  
7 current year or a future year;

8 (C) the purchase of the necessary sites for  
9 school buildings; and

10 (D) the purchase of new school buses; and

11 (2) may levy, pledge, assess, and collect annual ad  
12 valorem taxes sufficient to pay the principal of and interest on the  
13 bonds as or before the principal and interest become due, subject to  
14 Section 45.003.

15 SECTION 3. (a) The change in law made by this Act applies  
16 to the ad valorem tax rate of a school district beginning with the  
17 2009 tax year, except as provided by Subsection (b) of this section.

18 (b) If the governing body of a school district adopted an ad  
19 valorem tax rate for the school district for the 2009 tax year  
20 before the effective date of this Act, the change in law made by  
21 this Act applies to the ad valorem tax rate of that school district  
22 beginning with the 2010 tax year, and the law in effect when the tax  
23 rate was adopted applies to the 2009 tax year with respect to that  
24 school district.

25 SECTION 4. This Act takes effect immediately if it receives  
26 a vote of two-thirds of all the members elected to each house, as  
27 provided by Section 39, Article III, Texas Constitution. If this

S.B. No. 2274

1 Act does not receive the vote necessary for immediate effect, this

2 Act takes effect September 1, 2009.

\_\_\_\_\_  
President of the Senate

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Speaker of the House

I hereby certify that S.B. No. 2274 passed the Senate on April 24, 2009, by the following vote: Yeas 29, Nays 1; May 30, 2009, Senate refused to concur in House amendments and requested appointment of Conference Committee; May 30, 2009, House granted request of the Senate; May 31, 2009, Senate adopted Conference Committee Report by the following vote: Yeas 30, Nays 1.

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Secretary of the Senate

I hereby certify that S.B. No. 2274 passed the House, with amendments, on May 27, 2009, by the following vote: Yeas 148, Nays 0, one present not voting; May 30, 2009, House granted request of the Senate for appointment of Conference Committee; May 31, 2009, House adopted Conference Committee Report by the following vote: Yeas 142, Nays 0, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor