

By: Seliger

S.B. No. 2274

A BILL TO BE ENTITLED

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. Section 45.001(a), 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 2. (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 3. 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.