

1-1 By: Seliger S.B. No. 2274
1-2 (In the Senate - Filed March 13, 2009; March 31, 2009, read
1-3 first time and referred to Committee on Finance; April 21, 2009,
1-4 reported favorably by the following vote: Yeas 14, Nays 0;
1-5 April 21, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the authority of a school district to impose ad valorem
1-9 taxes.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 26.08, Tax Code, is amended by adding
1-12 Subsection (p) to read as follows:

1-13 (p) Notwithstanding Subsections (i), (n), and (o), if for
1-14 the preceding tax year the district adopted a maintenance and
1-15 operations tax rate that was less than the district's effective
1-16 maintenance and operations tax rate for that preceding tax year,
1-17 the rollback tax rate of the district for the current tax year is
1-18 calculated as if the district adopted a maintenance and operations
1-19 tax rate for the preceding tax year that was equal to the district's
1-20 effective maintenance and operations tax rate for that preceding
1-21 tax year.

1-22 SECTION 2. Subsection (a), Section 45.001, Education Code,
1-23 is amended to read as follows:

1-24 (a) The governing board of an independent school district,
1-25 including the city council or commission that has jurisdiction over
1-26 a municipally controlled independent school district, the
1-27 governing board of a rural high school district, and the
1-28 commissioners court of a county, on behalf of each common school
1-29 district under its jurisdiction, may:

1-30 (1) issue bonds for:

1-31 (A) the construction, acquisition, and equipment
1-32 of school buildings in the district;

1-33 (B) the acquisition of property or the
1-34 refinancing of property financed under a contract entered under
1-35 Subchapter A, Chapter 271, Local Government Code, regardless of
1-36 whether payment obligations under the contract are due in the
1-37 current year or a future year;

1-38 (C) the purchase of the necessary sites for
1-39 school buildings; and

1-40 (D) the purchase of new school buses; and

1-41 (2) may levy, pledge, assess, and collect annual ad
1-42 valorem taxes sufficient to pay the principal of and interest on the
1-43 bonds as or before the principal and interest become due, subject to
1-44 Section 45.003.

1-45 SECTION 2. (a) The change in law made by this Act applies
1-46 to the ad valorem tax rate of a school district beginning with the
1-47 2009 tax year, except as provided by Subsection (b) of this section.

1-48 (b) If the governing body of a school district adopted an ad
1-49 valorem tax rate for the school district for the 2009 tax year
1-50 before the effective date of this Act, the change in law made by
1-51 this Act applies to the ad valorem tax rate of that school district
1-52 beginning with the 2010 tax year, and the law in effect when the tax
1-53 rate was adopted applies to the 2009 tax year with respect to that
1-54 school district.

1-55 SECTION 3. This Act takes effect immediately if it receives
1-56 a vote of two-thirds of all the members elected to each house, as
1-57 provided by Section 39, Article III, Texas Constitution. If this
1-58 Act does not receive the vote necessary for immediate effect, this
1-59 Act takes effect September 1, 2009.

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