

By: Ratliff, et al.

H.B. No. 671

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the calculation of the rollback tax rate of a school
3 district.

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

5 SECTION 1. Section 26.08, Tax Code, is amended by adding
6 Subsections (q) and (r) to read as follows:

7 (q) This subsection applies only to a school district
8 described by Subsection (n) whose adopted tax rate was approved at
9 an election under this section in the 2006 tax year or any
10 subsequent tax year. Notwithstanding Subsection (n), for purposes
11 of this section, the rollback tax rate of the school district is the
12 higher of:

13 (1) the amount computed under Subsection (n); or

14 (2) the sum of the following:

15 (A) the highest maintenance and operations tax
16 rate adopted by the district for the 2007 tax year or any subsequent
17 tax year in which the adopted tax rate of the district was approved
18 at an election under this section; and

19 (B) the district's current debt rate.

20 (r) Subsection (q) applies to a school district only if the
21 district has adopted a tax rate equal to or higher than the rate
22 provided by that subsection for any tax year in the preceding 10 tax
23 years.

24 SECTION 2. (a) The change in law made by this Act applies to

1 the ad valorem tax rate of a school district beginning with the 2013
2 tax year, except as provided by Subsection (b) of this section.

3 (b) If the governing body of a school district adopted an ad
4 valorem tax rate for the school district for the 2013 tax year
5 before the effective date of this Act, the change in law made by
6 this Act applies to the ad valorem tax rate of that school district
7 beginning with the 2014 tax year, and the law in effect when the tax
8 rate was adopted applies to the 2013 tax year with respect to that
9 school district.

10 SECTION 3. This Act takes effect immediately if it receives
11 a vote of two-thirds of all the members elected to each house, as
12 provided by Section 39, Article III, Texas Constitution. If this
13 Act does not receive the vote necessary for immediate effect, this
14 Act takes effect September 1, 2013.