

1-1 By: Patrick, Paxton S.B. No. 23  
 1-2 (In the Senate - Filed March 8, 2013; March 12, 2013, read  
 1-3 first time and referred to Committee on Education; April 17, 2013,  
 1-4 reported adversely, with favorable Committee Substitute by the  
 1-5 following vote: Yeas 5, Nays 2; April 17, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Patrick	X			
1-8 Lucio	X			
1-9 Campbell	X			
1-10 Duncan			X	
1-11 Paxton	X			
1-12 Seliger			X	
1-13 Taylor	X			
1-14 Van de Putte		X		
1-15 West		X		

1-17 COMMITTEE SUBSTITUTE FOR S.B. No. 23 By: Patrick

1-18 A BILL TO BE ENTITLED  
 1-19 AN ACT

1-20 relating to the establishment of the Texas Equal Opportunity  
 1-21 Scholarship Program.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Chapter 29, Education Code, is amended by adding  
 1-24 Subchapter N to read as follows:

1-25 SUBCHAPTER N. TEXAS EQUAL OPPORTUNITY SCHOLARSHIP PROGRAM

1-26 Sec. 29.551. DEFINITIONS. In this subchapter:

1-27 (1) "Certified organization" means an organization  
 1-28 certified under Section 29.552.

1-29 (2) "Eligible student" means a student who meets the  
 1-30 requirements of Section 29.559.

1-31 (3) "Opportunity scholarship" means a Texas Equal  
 1-32 Opportunity Scholarship Program scholarship awarded under Section  
 1-33 29.557.

1-34 (4) "Qualified nonpublic school" means a school that  
 1-35 meets the requirements of Section 29.560.

1-36 Sec. 29.552. CERTIFICATION OF ORGANIZATIONS;  
 1-37 ADMINISTRATION OF PROGRAM. (a) The comptroller may select and  
 1-38 certify not more than three organizations from geographically  
 1-39 diverse areas that meet the eligibility requirements of Section  
 1-40 29.553 to administer the Texas Equal Opportunity Scholarship  
 1-41 Program. The comptroller shall select and certify those  
 1-42 organizations that the comptroller determines are likely to best  
 1-43 administer the program from among the eligible organizations that  
 1-44 apply.

1-45 (b) A certified organization may accept donations and award  
 1-46 opportunity scholarships in this state under the conditions and  
 1-47 limitations provided by this subchapter.

1-48 Sec. 29.553. ELIGIBILITY REQUIREMENTS FOR ORGANIZATIONS  
 1-49 APPLYING FOR CERTIFICATION. (a) An organization may apply to the  
 1-50 comptroller for certification under Section 29.552.

1-51 (b) An organization is eligible for selection and  
 1-52 certification by the comptroller if the organization:

1-53 (1) according to the organization's charter, has the  
 1-54 primary purpose of awarding scholarships to or paying educational  
 1-55 expenses for eligible students in elementary or secondary schools  
 1-56 located in this state;

1-57 (2) uses its annual revenue for the purpose provided  
 1-58 by Subdivision (1), except for a portion of the revenue that may be  
 1-59 used for reasonable operating expenses;

1-60 (3) is exempt from federal tax under Section 501(a),

2-1 Internal Revenue Code of 1986, by being listed as an exempt  
 2-2 organization in Section 501(c)(3) of that code and meeting all  
 2-3 other applicable requirements for that exemption;  
 2-4 (4) is in good standing with this state;  
 2-5 (5) is located in and chartered by this state;  
 2-6 (6) demonstrates, within the previous five-year  
 2-7 period, experience and expertise in awarding scholarships to  
 2-8 students in elementary and secondary schools; and  
 2-9 (7) agrees to be independently audited on an annual  
 2-10 basis and file the audit report with the comptroller if certified.  
 2-11 Sec. 29.554. REQUIREMENTS FOR CERTIFIED ORGANIZATIONS.  
 2-12 (a) A certified organization shall:  
 2-13 (1) comply at all times with the eligibility  
 2-14 requirements under Section 29.553(b);  
 2-15 (2) submit to an annual independent audit under  
 2-16 guidelines provided by the comptroller and file the audit report  
 2-17 with the comptroller;  
 2-18 (3) except as provided by Section 29.556(b),  
 2-19 distribute all money received from donations under this subchapter  
 2-20 within two school years of receipt;  
 2-21 (4) give each donor a receipt for money donated to the  
 2-22 certified organization under this subchapter that includes the name  
 2-23 of the certified organization, the name of the donor, the amount of  
 2-24 the donation, and any other information required by the  
 2-25 comptroller; and  
 2-26 (5) of the amount of money received from donations  
 2-27 made by donors for the purpose of providing scholarships under this  
 2-28 subchapter, including all money donated by entities applying for a  
 2-29 tax credit in connection with the donation under Chapter 230,  
 2-30 Insurance Code, or Subchapter K, Chapter 171, Tax Code:  
 2-31 (A) distribute not less than 95 percent in the  
 2-32 form of opportunity scholarships; and  
 2-33 (B) use not more than five percent to pay  
 2-34 expenses of operating the organization.  
 2-35 (b) A certified organization may not:  
 2-36 (1) award all opportunity scholarships to students who  
 2-37 attend a particular school; or  
 2-38 (2) provide opportunity scholarships in a manner that  
 2-39 does not comply with Sections 29.556 and 29.557.  
 2-40 Sec. 29.555. REVOCATION OF CERTIFICATION. (a) The  
 2-41 comptroller shall revoke a certification under Section 29.552 if  
 2-42 the comptroller finds that a certified organization:  
 2-43 (1) is not in compliance with the requirements of  
 2-44 Section 29.554; or  
 2-45 (2) otherwise intentionally and substantially  
 2-46 violates this subchapter.  
 2-47 (b) Revocation of a certification under this section does  
 2-48 not affect the validity of a tax credit under Chapter 230, Insurance  
 2-49 Code, or Subchapter K, Chapter 171, Tax Code, relating to a donation  
 2-50 made before the date of revocation.  
 2-51 Sec. 29.556. ALLOCATION OF OPPORTUNITY SCHOLARSHIP MONEY.  
 2-52 (a) Except as provided by Subsection (b), of a certified  
 2-53 organization's money available to award opportunity scholarships  
 2-54 for each school year, the certified organization shall use:  
 2-55 (1) at least 90 percent to award opportunity  
 2-56 scholarships under Section 29.557 to eligible students to attend  
 2-57 qualified nonpublic schools in this state; and  
 2-58 (2) not more than 10 percent to award opportunity  
 2-59 scholarships under Section 29.557 to eligible students to attend:  
 2-60 (A) tuition-supported prekindergarten programs  
 2-61 at public schools in this state; or  
 2-62 (B) educational after-school programs, if the  
 2-63 eligible students receiving the opportunity scholarships to attend  
 2-64 after-school programs attend public schools in this state.  
 2-65 (b) If a certified organization awards the maximum  
 2-66 opportunity scholarship to each eligible student described by  
 2-67 Subsection (a)(1) or (2) who applies for a school year but does not  
 2-68 award the amount of the organization's money required to be used or  
 2-69 available for those students for the year, the certified

3-1 organization shall carry forward the remaining money for the year  
 3-2 and use the money to award opportunity scholarships to those  
 3-3 students for subsequent school years.

3-4 Sec. 29.557. AWARD OF OPPORTUNITY SCHOLARSHIPS. (a) For  
 3-5 each school year a certified organization shall award opportunity  
 3-6 scholarships according to the allocations prescribed by Section  
 3-7 29.556(a) to eligible students who apply as provided by this  
 3-8 section.

3-9 (b) A certified organization shall award opportunity  
 3-10 scholarships to applicants according to the following priority  
 3-11 groups in the manner provided by Subsections (c) and (d):

3-12 (1) the certified organization shall give first  
 3-13 priority to:

3-14 (A) applicants who were awarded an opportunity  
 3-15 scholarship by the certified organization for the current school  
 3-16 year and who are applying to renew the opportunity scholarship for  
 3-17 the next school year; and

3-18 (B) siblings of applicants described by  
 3-19 Paragraph (A);

3-20 (2) the certified organization shall give second  
 3-21 priority to applicants who currently attend a campus that is  
 3-22 assigned a performance rating of unacceptable performance under  
 3-23 Section 39.054; and

3-24 (3) the certified organization shall give third  
 3-25 priority to all other applicants.

3-26 (c) A certified organization may not award an opportunity  
 3-27 scholarship to an applicant in the priority group described by  
 3-28 Subsection (b)(2) for a school year unless the certified  
 3-29 organization awards an opportunity scholarship to each eligible  
 3-30 student in the priority group described by Subsection (b)(1) who  
 3-31 applies for that year. A certified organization may not award an  
 3-32 opportunity scholarship to an applicant in the priority group  
 3-33 described by Subsection (b)(3) for a school year unless the  
 3-34 certified organization awards an opportunity scholarship to each  
 3-35 eligible student in the priority groups described by Subsections  
 3-36 (b)(1) and (2) who apply for that year.

3-37 (d) If a certified organization is able to award an  
 3-38 opportunity scholarship to one or more, but not all, eligible  
 3-39 students in a priority group described by Subsection (b) who apply,  
 3-40 the certified organization shall use a lottery system to award  
 3-41 opportunity scholarships to eligible students in that group who  
 3-42 apply.

3-43 Sec. 29.558. LIMITATION ON AMOUNTS OF OPPORTUNITY  
 3-44 SCHOLARSHIPS. (a) The amount of an opportunity scholarship  
 3-45 awarded for a school year to a student to attend a qualified  
 3-46 nonpublic school or a tuition-supported prekindergarten program at  
 3-47 a public school may not exceed the amount of funding equal to 80  
 3-48 percent of the statewide average amount of state and local funding  
 3-49 provided to school districts under Chapter 42 for a student in  
 3-50 average daily attendance.

3-51 (b) The amount of an opportunity scholarship awarded for a  
 3-52 school year to a student to attend an educational after-school  
 3-53 program may not exceed \$1,000.

3-54 Sec. 29.559. ELIGIBILITY OF STUDENTS. (a) A student is  
 3-55 eligible for an opportunity scholarship if the student:

3-56 (1) resides in this state;

3-57 (2) attended school for the majority of the preceding  
 3-58 school year or will be attending school for the first time;

3-59 (3) is at risk of dropping out of school, as defined by  
 3-60 Section 29.081; and

3-61 (4) has a household income, according to the most  
 3-62 recently filed federal income tax returns for members of the  
 3-63 household, not greater than 200 percent of the income guidelines  
 3-64 necessary to qualify for the national free or reduced-price lunch  
 3-65 program established under 42 U.S.C. Section 1751 et seq.

3-66 (b) A student who establishes eligibility under Subsection  
 3-67 (a) and receives an opportunity scholarship may continue to receive  
 3-68 an opportunity scholarship until the earlier of the date the  
 3-69 student graduates from high school or reaches 21 years of age.

4-1 Sec. 29.560. NONPUBLIC SCHOOL REQUIREMENTS. (a) A  
 4-2 certified organization may not award an opportunity scholarship for  
 4-3 a student to attend a nonpublic school unless the nonpublic school:  
 4-4 (1) is accredited by, or has filed a currently pending  
 4-5 application for accreditation by, an organization that is  
 4-6 recognized by the Texas Private School Accreditation Commission;  
 4-7 (2) annually administers a nationally norm-referenced  
 4-8 assessment instrument or each appropriate assessment instrument  
 4-9 required under Section 39.023;  
 4-10 (3) qualifies as a school at which a student may  
 4-11 fulfill this state's compulsory attendance requirements;  
 4-12 (4) is not in violation of the federal Civil Rights Act  
 4-13 of 1964 (42 U.S.C. Section 2000a et seq.);  
 4-14 (5) holds a valid certificate of occupancy; and  
 4-15 (6) has written policy statements regarding:  
 4-16 (A) admissions;  
 4-17 (B) curriculum;  
 4-18 (C) safety;  
 4-19 (D) food service inspection; and  
 4-20 (E) student to teacher ratios.  
 4-21 (b) A nonpublic school that enrolls or accepts for  
 4-22 enrollment a student who applies for or is awarded an opportunity  
 4-23 scholarship shall provide to the certified organization to which  
 4-24 the student applies or that awards the opportunity scholarship a  
 4-25 notarized affidavit, with supporting documents, showing that the  
 4-26 nonpublic school meets the requirements of Subsection (a).  
 4-27 Sec. 29.561. RULES; PROCEDURES. (a) The comptroller shall  
 4-28 adopt rules and procedures to implement, administer, and enforce  
 4-29 this subchapter.  
 4-30 (b) A rule adopted under Subsection (a) is binding on a  
 4-31 certified organization and on any state or local governmental  
 4-32 entity, including a political subdivision, as necessary to  
 4-33 implement, administer, and enforce this subchapter.  
 4-34 Sec. 29.562. EVALUATION OF PROGRAM. (a) The comptroller  
 4-35 may contract with one or more researchers experienced in evaluating  
 4-36 school choice programs to conduct a study of the Texas Equal  
 4-37 Opportunity Scholarship Program.  
 4-38 (b) The study shall include assessment of:  
 4-39 (1) individual student performance on annual  
 4-40 assessment instruments before and after entering the program;  
 4-41 (2) student satisfaction with the program;  
 4-42 (3) parent satisfaction with the program;  
 4-43 (4) the overall impact of the program on public school  
 4-44 students, on school districts, and on campuses from which the  
 4-45 students transferred; and  
 4-46 (5) the impact of the program on public and private  
 4-47 school capacity, availability, and quality of service.  
 4-48 (c) The study shall implement appropriate safeguards for  
 4-49 student privacy and shall incorporate appropriate analytical and  
 4-50 behavioral science methodologies to ensure public confidence in the  
 4-51 study.  
 4-52 (d) Subject to applicable requirements of law regarding  
 4-53 confidentiality of educational records, a school district or campus  
 4-54 shall provide scores on student assessment instruments and any  
 4-55 other student records necessary to meet the requirements of this  
 4-56 section to a researcher awarded a contract under Subsection (a).  
 4-57 (e) The comptroller may solicit and accept grants to pay the  
 4-58 costs of implementing this section.  
 4-59 (f) The comptroller shall provide the legislature with a  
 4-60 final copy of the study conducted under this section.  
 4-61 (g) This section expires June 1, 2022.  
 4-62 SECTION 2. Subtitle B, Title 3, Insurance Code, is amended  
 4-63 by adding Chapter 230 to read as follows:  
 4-64 CHAPTER 230. CREDIT AGAINST PREMIUM TAXES  
 4-65 FOR DONATIONS TO TEXAS EQUAL OPPORTUNITY SCHOLARSHIP PROGRAM  
 4-66 SUBCHAPTER A. GENERAL PROVISIONS  
 4-67 Sec. 230.001. DEFINITIONS. In this chapter:  
 4-68 (1) "Certified organization" has the meaning assigned  
 4-69 by Section 29.551, Education Code.

5-1 (2) "State premium tax liability" means any liability  
5-2 incurred by an entity under Chapters 221 through 226.

5-3 SUBCHAPTER B. CREDIT

5-4 Sec. 230.051. ELIGIBILITY. An entity is eligible for a  
5-5 credit against the entity's state premium tax liability in the  
5-6 amount and under the conditions and limitations provided by this  
5-7 chapter.

5-8 Sec. 230.052. AMOUNT OF CREDIT; LIMITATIONS. (a) Subject  
5-9 to Subsections (b) and (c), the amount of the credit is equal to the  
5-10 lesser of the amount of donations made to a certified organization  
5-11 or the amount of the entity's state premium tax liability after  
5-12 applying any other applicable credits.

5-13 (b) For the 2014 state fiscal year, the total amount of tax  
5-14 credits that may be claimed under this chapter and Subchapter K,  
5-15 Chapter 171, Tax Code, may not exceed \$100 million. For each  
5-16 subsequent state fiscal year, the total amount of tax credits that  
5-17 may be claimed is equal to the lesser of:

5-18 (1) an amount equal to 105 percent of the total amount  
5-19 of tax credits that may be claimed in the previous state fiscal  
5-20 year; or

5-21 (2) one percent of the total expenditures by public  
5-22 schools in this state in the preceding state fiscal year as  
5-23 determined by the comptroller.

5-24 (c) The comptroller by rule shall prescribe procedures by  
5-25 which the comptroller may allocate credits under this chapter and  
5-26 Subchapter K, Chapter 171, Tax Code. The procedures must provide  
5-27 that credits are allocated on a first-come, first-served basis,  
5-28 based on the date the contribution was initially made.

5-29 (d) The comptroller may require an entity to notify the  
5-30 comptroller of the amount the entity intends or expects to claim  
5-31 under this chapter before the beginning of a state fiscal year or at  
5-32 any other time required by the comptroller.

5-33 (e) An entity is not entitled to have a donation to a  
5-34 certified organization returned because of a change in the entity's  
5-35 state premium tax liability or in the amount of the entity's tax  
5-36 credit allowed under this chapter as a result of a federal or state  
5-37 audit, assessment, redetermination, amended return, or similar  
5-38 change in the entity's tax liability. The certified organization  
5-39 to which an entity makes a donation shall notify the entity of this  
5-40 provision.

5-41 Sec. 230.053. APPLICATION FOR CREDIT. (a) An entity must  
5-42 apply for a credit under this chapter on or with the tax return for  
5-43 the taxable year for which the credit is claimed.

5-44 (b) The comptroller shall adopt a form for the application  
5-45 for the credit. An entity must use this form in applying for the  
5-46 credit. The comptroller shall make the form available in  
5-47 electronic and paper format in the same manner as other tax forms.

5-48 Sec. 230.054. RULES; PROCEDURES. (a) The comptroller  
5-49 shall adopt rules and procedures to implement, administer, and  
5-50 enforce this chapter.

5-51 (b) A rule adopted under Subsection (a) is binding on a  
5-52 certified organization and on any state or local governmental  
5-53 entity, including a political subdivision, as necessary to  
5-54 implement, administer, and enforce this chapter.

5-55 Sec. 230.055. ASSIGNMENT PROHIBITED; EXCEPTION. An entity  
5-56 may not convey, assign, or transfer the credit allowed under this  
5-57 chapter to another entity unless all of the assets of the entity are  
5-58 conveyed, assigned, or transferred in the same transaction.

5-59 SECTION 3. Chapter 171, Tax Code, is amended by adding  
5-60 Subchapter K to read as follows:

5-61 SUBCHAPTER K. TAX CREDIT FOR DONATIONS TO TEXAS EQUAL OPPORTUNITY  
5-62 SCHOLARSHIP PROGRAM

5-63 Sec. 171.601. DEFINITION. In this subchapter, "certified  
5-64 organization" has the meaning assigned by Section 29.551, Education  
5-65 Code.

5-66 Sec. 171.602. ENTITLEMENT TO CREDIT. A taxable entity is  
5-67 entitled to a credit in the amount and under the conditions and  
5-68 limitations provided by this subchapter against the tax imposed  
5-69 under this chapter.

6-1 Sec. 171.603. QUALIFICATION. A taxable entity qualifies  
 6-2 for a credit under this subchapter if the taxable entity donates  
 6-3 money to a certified organization.

6-4 Sec. 171.604. AMOUNT OF CREDIT; LIMITATIONS. (a) Subject  
 6-5 to Subsections (b) and (c), the amount of the credit is equal to the  
 6-6 lesser of the amount of donations made to a certified organization  
 6-7 during the privilege period or the amount of franchise tax due,  
 6-8 after applying any other applicable credits.

6-9 (b) For the 2014 state fiscal year, the total amount of tax  
 6-10 credits that may be claimed by all entities under this subchapter  
 6-11 and Chapter 230, Insurance Code, may not exceed \$100 million. For  
 6-12 each subsequent state fiscal year, the total amount of tax credits  
 6-13 that may be claimed is equal to the lesser of:

6-14 (1) an amount equal to 105 percent of the total amount  
 6-15 of tax credits that may be claimed in the previous state fiscal  
 6-16 year; or

6-17 (2) one percent of the total expenditures by public  
 6-18 schools in this state in the preceding state fiscal year as  
 6-19 determined by the comptroller.

6-20 (c) The comptroller by rule shall prescribe procedures by  
 6-21 which the comptroller may allocate credits under this subchapter  
 6-22 and Chapter 230, Insurance Code. The procedures must provide that  
 6-23 credits are allocated on a first-come, first-served basis, based on  
 6-24 the date the contribution was initially made.

6-25 (d) The comptroller may require a taxable entity to notify  
 6-26 the comptroller of the amount the taxable entity intends or expects  
 6-27 to claim under this subchapter before the beginning of a state  
 6-28 fiscal year or at any other time required by the comptroller.

6-29 (e) A taxable entity is not entitled to have a donation  
 6-30 returned because of a change in the taxable entity's tax liability  
 6-31 under this chapter or in the amount of the taxable entity's tax  
 6-32 credit allowed under this subchapter as a result of a federal or  
 6-33 state audit, assessment, redetermination, amended return, or  
 6-34 similar change in the taxable entity's tax liability. The  
 6-35 certified organization to which a taxable entity makes a donation  
 6-36 shall notify the taxable entity of this provision.

6-37 Sec. 171.605. APPLICATION FOR CREDIT. (a) A taxable  
 6-38 entity must apply for a credit under this subchapter on or with the  
 6-39 tax report for the period for which the credit is claimed.

6-40 (b) The comptroller shall adopt a form for the application  
 6-41 for the credit. A taxable entity must use this form in applying for  
 6-42 the credit. The comptroller shall make the form available in  
 6-43 electronic and paper format in the same manner as other tax forms.

6-44 Sec. 171.606. RULES; PROCEDURES. (a) The comptroller  
 6-45 shall adopt rules and procedures to implement, administer, and  
 6-46 enforce this subchapter.

6-47 (b) A rule adopted under Subsection (a) is binding on a  
 6-48 certified organization and on any state or local governmental  
 6-49 entity, including a political subdivision, as necessary to  
 6-50 implement, administer, and enforce this subchapter.

6-51 Sec. 171.607. ASSIGNMENT PROHIBITED; EXCEPTION. A taxable  
 6-52 entity may not convey, assign, or transfer the credit allowed under  
 6-53 this subchapter to another taxable entity unless all assets of the  
 6-54 taxable entity are conveyed, assigned, or transferred in the same  
 6-55 transaction.

6-56 SECTION 4. (a) The constitutionality and other validity  
 6-57 under the state or federal constitution of all or any part of  
 6-58 Subchapter N, Chapter 29, Education Code, Chapter 230, Insurance  
 6-59 Code, or Subchapter K, Chapter 171, Tax Code, as added by this Act,  
 6-60 may be determined in an action for declaratory judgment in a  
 6-61 district court in Travis County under Chapter 37, Civil Practice  
 6-62 and Remedies Code.

6-63 (b) An appeal of a declaratory judgment or order, however  
 6-64 characterized, of a district court, including an appeal of the  
 6-65 judgment of an appellate court, holding or otherwise determining  
 6-66 that all or any part of Subchapter N, Chapter 29, Education Code,  
 6-67 Chapter 230, Insurance Code, or Subchapter K, Chapter 171, Tax  
 6-68 Code, as added by this Act, is constitutional or unconstitutional,  
 6-69 or otherwise valid or invalid, under the state or federal

7-1 constitution is an accelerated appeal.

7-2 (c) If the judgment or order is interlocutory, an  
7-3 interlocutory appeal may be taken from the judgment or order and is  
7-4 an accelerated appeal.

7-5 (d) A district court in Travis County may grant or deny a  
7-6 temporary or otherwise interlocutory injunction or a permanent  
7-7 injunction on the grounds of the constitutionality or  
7-8 unconstitutionality, or other validity or invalidity, under the  
7-9 state or federal constitution of all or any part of Subchapter N,  
7-10 Chapter 29, Education Code, Chapter 230, Insurance Code, or  
7-11 Subchapter K, Chapter 171, Tax Code, as added by this Act.

7-12 (e) There is a direct appeal to the supreme court from an  
7-13 order, however characterized, of a trial court granting or denying  
7-14 a temporary or otherwise interlocutory injunction or a permanent  
7-15 injunction on the grounds of the constitutionality or  
7-16 unconstitutionality, or other validity or invalidity, under the  
7-17 state or federal constitution of all or any part of Subchapter N,  
7-18 Chapter 29, Education Code, Chapter 230, Insurance Code, or  
7-19 Subchapter K, Chapter 171, Tax Code, as added by this Act.

7-20 (f) The direct appeal is an accelerated appeal.

7-21 (g) This section exercises the authority granted by Section  
7-22 3-b, Article V, Texas Constitution.

7-23 (h) The filing of a direct appeal under this section will  
7-24 automatically stay any temporary or otherwise interlocutory  
7-25 injunction or permanent injunction granted in accordance with this  
7-26 section pending final determination by the supreme court, unless  
7-27 the supreme court makes specific findings that the applicant  
7-28 seeking such injunctive relief has pleaded and proved that:

7-29 (1) the applicant has a probable right to the relief it  
7-30 seeks on final hearing; and

7-31 (2) the applicant will suffer a probable injury that  
7-32 is imminent and irreparable, and that the applicant has no other  
7-33 adequate legal remedy.

7-34 (i) An appeal under this section, including an  
7-35 interlocutory, accelerated, or direct appeal, is governed, as  
7-36 applicable, by the Texas Rules of Appellate Procedure, including  
7-37 Rules 25.1(d)(6), 26.1(b), 28.1, 28.3, 32.1(g), 37.3(a)(1),  
7-38 38.6(a) and (b), 40.1(b), and 49.4.

7-39 SECTION 5. A credit may be claimed under Chapter 230,  
7-40 Insurance Code, or Subchapter K, Chapter 171, Tax Code, as added by  
7-41 this Act, only for a donation made on or after January 1, 2014.

7-42 SECTION 6. Subchapter N, Chapter 29, Education Code, as  
7-43 added by this Act, applies beginning with the 2013-2014 school  
7-44 year.

7-45 SECTION 7. (a) Except as provided by Subsection (b) of this  
7-46 section:

7-47 (1) this Act takes effect immediately if it receives a  
7-48 vote of two-thirds of all the members elected to each house, as  
7-49 provided by Section 39, Article III, Texas Constitution; and

7-50 (2) if this Act does not receive the vote necessary for  
7-51 immediate effect, this Act takes effect September 1, 2013.

7-52 (b) Chapter 230, Insurance Code, and Subchapter K, Chapter  
7-53 171, Tax Code, as added by this Act, take effect January 1, 2014.

7-54 \* \* \* \* \*