

1-1 By: Paxton S.B. No. 657
 1-2 (In the Senate - Filed February 19, 2013; February 25, 2013,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 8, 2013, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 14, Nays 0; April 8, 2013,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11			X	
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 657 By: Lucio

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to procedural requirements for adopting and filing a
 1-28 school district budget.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Subsection (f), Section 44.004, Education Code,
 1-31 is amended to read as follows:

1-32 (f) The board of trustees, at the meeting called for that
 1-33 purpose, shall adopt a budget to cover all expenditures for the
 1-34 school district for the next succeeding fiscal year. A vote to
 1-35 adopt the budget must be a record vote. Any taxpayer of the
 1-36 district may be present and participate in the meeting.

1-37 SECTION 2. Section 44.005, Education Code, is amended to
 1-38 read as follows:

1-39 Sec. 44.005. [~~FILING OF~~] ADOPTED BUDGET. (a) On or before
 1-40 a date set by the State Board of Education, the budget must be filed
 1-41 with the agency according to the rules established by the State
 1-42 Board of Education.

1-43 (b) The filed budget must contain a cover page that
 1-44 includes:

1-45 (1) one of the following statements in 18-point or
 1-46 larger type that accurately describes the adopted budget:

1-47 (A) "This budget will raise more revenue from
 1-48 property taxes than last year's budget by an amount of (insert total
 1-49 dollar amount of increase), which is a (insert percentage increase)
 1-50 percent increase from last year's budget. The property tax revenue
 1-51 to be raised from new property added to the tax roll this year is
 1-52 (insert amount computed by multiplying the proposed tax rate by the
 1-53 value of new property added to the roll).";

1-54 (B) "This budget will raise less revenue from
 1-55 property taxes than last year's budget by an amount of (insert total
 1-56 dollar amount of decrease), which is a (insert percentage decrease)
 1-57 percent decrease from last year's budget. The property tax revenue
 1-58 to be raised from new property added to the tax roll this year is
 1-59 (insert amount computed by multiplying the proposed tax rate by the
 1-60 value of new property added to the roll)."; or

2-1 (C) "This budget will raise the same amount of
 2-2 revenue from property taxes as last year's budget. The property tax
 2-3 revenue to be raised from new property added to the tax roll this
 2-4 year is (insert amount computed by multiplying the proposed tax
 2-5 rate by the value of new property added to the roll).";

2-6 (2) the school district property tax rates for the
 2-7 preceding fiscal year and each district property tax rate that has
 2-8 been adopted or calculated for the current fiscal year, including:

2-9 (A) the property tax rate;
 2-10 (B) the effective tax rate;
 2-11 (C) the effective maintenance and operations tax
 2-12 rate;

2-13 (D) the rollback tax rate; and
 2-14 (E) the debt rate;

2-15 (3) the total amount of bonds and other debt
 2-16 obligations owed by the district as of the date of the adoption of
 2-17 the budget;

2-18 (4) the computation of the instructional expenditures
 2-19 ratio and instructional employees ratio required to be reported to
 2-20 the commissioner under Section 44.0071; and

2-21 (5) the record vote of each member of the board of
 2-22 trustees by name voting on:

2-23 (A) the adoption of the budget; and
 2-24 (B) the setting of the property tax rate for the
 2-25 current fiscal year, if the vote has been taken.

2-26 (c) The district shall take action to ensure that the cover
 2-27 page of the budget is amended to include the property tax rates
 2-28 required by Subsection (b)(2) and the record vote of each member of
 2-29 the board of trustees by name as required by Subsection (b)(5)(B),
 2-30 if that information is not included on the cover page when the
 2-31 budget is filed with the agency. The district shall file an amended
 2-32 cover page with the agency and take action to ensure that a copy of
 2-33 the amended cover page is posted on the district's Internet
 2-34 website.

2-35 SECTION 3. Section 39.084, Education Code, is transferred
 2-36 to Subchapter A, Chapter 44, Education Code, redesignated as
 2-37 Section 44.0051, Education Code, and amended to read as follows:

2-38 Sec. 44.0051 [39.084]. POSTING OF ADOPTED BUDGET. (a) On
 2-39 or before the date described by Section 44.005(a) [~~final approval~~
 2-40 ~~of the budget by the board of trustees~~], the school district shall
 2-41 post on the district's Internet website a copy of the district's
 2-42 adopted budget, including the cover page required by Section
 2-43 44.005(b) [~~adopted by the board of trustees~~]. The district's
 2-44 Internet website must prominently display the electronic link to
 2-45 the adopted budget.

2-46 (b) The district shall maintain the adopted budget,
 2-47 including the required cover page, on the district's Internet
 2-48 website for at least three consecutive fiscal years [~~until the~~
 2-49 ~~third anniversary of the date the budget was adopted~~].

2-50 SECTION 4. This Act applies only to a budget adopted for a
 2-51 fiscal year beginning on or after the effective date of this Act. A
 2-52 budget adopted for a fiscal year beginning before the effective
 2-53 date of this Act is governed by the law in effect when the budget was
 2-54 adopted, and that law is continued in effect for that purpose.

2-55 SECTION 5. This Act takes effect September 1, 2013.

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