

**BILL ANALYSIS**

C.S.H.B. 2293  
By: Darby  
Public Education  
Committee Report (Substituted)

**BACKGROUND AND PURPOSE**

Interested parties suggest that some of the required taxable values currently certified by the comptroller of public accounts to the Texas Education Agency (TEA) are obsolete. C.S.H.B. 2293 seeks to provide greater flexibility in reporting taxable values to TEA.

**CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

**RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

**ANALYSIS**

C.S.H.B. 2293 amends and repeals provisions of the Government Code to eliminate the requirement that the comptroller of public accounts make certain certifications to the commissioner of education relating to the final taxable value of property for each school district computed on certain residence homestead exemptions and the effect of specified limitations, reductions, and deductions, as applicable. The bill instead requires the comptroller to certify the final taxable value of property for each school district, appropriately adjusted to give effect to certain Education Code provisions related to school funding, to the commissioner as provided by the terms of a memorandum of understanding entered into between the comptroller, the Legislative Budget Board, and the commissioner.

C.S.H.B. 2293 repeals Section 403.302(k), Government Code.

**EFFECTIVE DATE**

January 1, 2016.

**COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 2293 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

|         | INTRODUCED             |         | HOUSE COMMITTEE SUBSTITUTE |
|---------|------------------------|---------|----------------------------|
| SECTION | 1. Section 403.302(j), | SECTION | 1. Section 403.302(j),     |

Government Code, is amended to read as follows:

(j) ~~The [For purposes of Chapter 42, Education Code, the] comptroller shall certify the final taxable value for each school district, appropriately adjusted to give effect to certain provisions of the Education Code related to school funding, to the commissioner of education as provided by the terms of a memorandum of understanding entered into between the comptroller and the commissioner of education]:~~

~~[(1) a final value for each school district computed on a residence homestead exemption under Section 1-b(e), Article VIII, Texas Constitution, of \$5,000;~~

~~[(2) a final value for each school district computed on:~~

~~[(A) a residence homestead exemption under Section 1-b(e), Article VIII, Texas Constitution, of \$15,000; and~~

~~[(B) the effect of the additional limitation on tax increases under Section 1-b(d), Article VIII, Texas Constitution, as proposed by H.J.R. No. 4, 75th Legislature, Regular Session, 1997; and~~

~~[(3) a final value for each school district computed on the effect of the reduction of the limitation on tax increases to reflect any reduction in the school district tax rate as provided by Section 11.26(a-1), (a-2), or (a-3), Tax Code, as applicable].~~

SECTION 2. Section 403.302(k), Government Code, is repealed.

SECTION 3. The change in law made by this Act applies only to a certification made by the comptroller of public accounts of the adjusted taxable value for a school district to the commissioner of education on or after the effective date of this Act.

SECTION 4. This Act takes effect January 1, 2016.

Government Code, is amended to read as follows:

(j) ~~The [For purposes of Chapter 42, Education Code, the] comptroller shall certify the final taxable value for each school district, appropriately adjusted to give effect to certain provisions of the Education Code related to school funding, to the commissioner of education as provided by the terms of a memorandum of understanding entered into between the comptroller, the Legislative Budget Board, and the commissioner of education]:~~

~~[(1) a final value for each school district computed on a residence homestead exemption under Section 1-b(e), Article VIII, Texas Constitution, of \$5,000;~~

~~[(2) a final value for each school district computed on:~~

~~[(A) a residence homestead exemption under Section 1-b(e), Article VIII, Texas Constitution, of \$15,000; and~~

~~[(B) the effect of the additional limitation on tax increases under Section 1-b(d), Article VIII, Texas Constitution, as proposed by H.J.R. No. 4, 75th Legislature, Regular Session, 1997; and~~

~~[(3) a final value for each school district computed on the effect of the reduction of the limitation on tax increases to reflect any reduction in the school district tax rate as provided by Section 11.26(a-1), (a-2), or (a-3), Tax Code, as applicable].~~

SECTION 2. Same as introduced version.

SECTION 3. Same as introduced version.

SECTION 4. Same as introduced version.