

AN ACT

relating to the eligibility of certain property located in multiple school districts for a limitation on appraised value for school district maintenance and operations ad valorem tax purposes under the Texas Economic Development Act.

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

SECTION 1. Subchapter B, Chapter 313, Tax Code, is amended by adding Section 313.0255 to read as follows:

Sec. 313.0255. PROJECT LOCATED IN MULTIPLE SCHOOL DISTRICTS. (a) This section applies only to a single unified project that is located in more than one but not more than three school districts, each of which is contiguous to another school district in which the project is located and at least one of which is a school district to which this subchapter applies.

(b) Except as otherwise provided by this section, the provisions of this subchapter applicable to a project that is located in only one school district apply to a project to which this section applies, including the provisions governing the application and approval process. This section does not affect the requirement that each school district from which the applicant desires a limitation on appraised value of the applicant's property for school district maintenance and operations ad valorem tax purposes enter into an agreement with the applicant under Section 313.027 in order for the applicant to receive a limitation from that

1 school district. Except as otherwise provided by this section, this
2 section does not affect the terms of an agreement between the
3 applicant and a school district under Section 313.027 as prescribed
4 by that section.

5 (c) For purposes of determining the required minimum amount
6 of a qualified investment under Section 313.021(2)(A)(iv)(a) and
7 the minimum amount of a limitation on appraised value under Section
8 313.027(b), a project is considered to be located in the school
9 district in which the project is located that has the highest
10 taxable value of property for the preceding tax year as determined
11 under Subchapter M, Chapter 403, Government Code.

12 (d) The minimum amount of the limitation on appraised value
13 to which a school district may agree under Section 313.027(b) is
14 equal to the amount specified by that subsection for the applicable
15 category of school district as determined in accordance with
16 Subsection (c) of this section multiplied by a fraction the
17 numerator of which is the amount of qualified investment made in the
18 school district in connection with the project and the denominator
19 of which is the total amount of qualified investment made in
20 connection with the project.

21 (e) In determining whether property on which a project is
22 located meets the requirements of Section 313.024 for eligibility
23 for a limitation on appraised value under this subchapter, the
24 comptroller shall consider whether the project as a whole would
25 meet those requirements were the project located at one site in a
26 single school district.

27 SECTION 2. Section 313.032(c), Tax Code, is amended to read

1 as follows:

2 (c) The portion of the report described by Subsection (a)(2)
3 must be based on data certified to the comptroller by each recipient
4 or former recipient of a limitation on appraised value under this
5 chapter. The comptroller shall verify a random sample of the data
6 submitted under this section using information from the Texas
7 Workforce Commission, the chief appraiser of the applicable
8 appraisal district, or other sources the comptroller considers
9 reliable. The random sample used to verify data under this section
10 must constitute not less than 33 percent of the data used by the
11 comptroller to prepare the report. Information provided under this
12 section that contains personal identifying information of an
13 individual is confidential and not subject to disclosure under
14 Chapter 552, Government Code, or Chapter 111, Tax Code.

15 SECTION 3. Subchapter C, Chapter 313, Tax Code, is amended
16 by adding Section 313.055 to read as follows:

17 Sec. 313.055. PROJECT LOCATED IN MULTIPLE SCHOOL DISTRICTS.
18 Section 313.0255 applies to a single unified project that is
19 located in more than one school district but not more than three
20 school districts, each of which is contiguous to another school
21 district in which the project is located and is a school district to
22 which this subchapter applies, in the same manner as that section
23 applies to a project described by Section 313.0255(a), except that
24 for purposes of Section 313.0255(c) the project is considered to be
25 located in the school district in which the project is located that
26 has the highest taxable value of industrial property for the
27 preceding tax year as determined under Subchapter M, Chapter 403,

1 Government Code.

2 SECTION 4. This Act applies only to an application filed
3 under Chapter 313, Tax Code, on or after the effective date of this
4 Act. An application filed under that chapter before the effective
5 date of this Act is governed by the law in effect on the date the
6 application was filed, and the former law is continued in effect for
7 that purpose.

8 SECTION 5. This Act takes effect September 1, 2015.

President of the Senate

Speaker of the House

I certify that H.B. No. 2826 was passed by the House on May 5, 2015, by the following vote: Yeas 131, Nays 12, 3 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2826 on May 29, 2015, by the following vote: Yeas 139, Nays 4, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2826 was passed by the Senate, with amendments, on May 26, 2015, by the following vote: Yeas 19, Nays 12.

Secretary of the Senate

APPROVED: _____

Date

Governor