

1-1 By: Murphy, et al. (Senate Sponsor - Huffman) H.B. No. 2826  
 1-2 (In the Senate - Received from the House May 6, 2015;  
 1-3 May 7, 2015, read first time and referred to Committee on Finance;  
 1-4 May 20, 2015, reported favorably by the following vote: Yeas 10,  
 1-5 Nays 2; May 20, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7	X			
1-8	X			
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 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the eligibility of certain property located in multiple  
 1-26 school districts for a limitation on appraised value for school  
 1-27 district maintenance and operations ad valorem tax purposes under  
 1-28 the Texas Economic Development Act.

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

1-30 SECTION 1. Subchapter B, Chapter 313, Tax Code, is amended  
 1-31 by adding Section 313.0255 to read as follows:

1-32 Sec. 313.0255. PROJECT LOCATED IN MULTIPLE SCHOOL  
 1-33 DISTRICTS. (a) This section applies only to a single unified  
 1-34 project that is located in more than one but not more than three  
 1-35 school districts, each of which is contiguous to another school  
 1-36 district in which the project is located and at least one of which  
 1-37 is a school district to which this subchapter applies.

1-38 (b) Except as otherwise provided by this section, the  
 1-39 provisions of this subchapter applicable to a project that is  
 1-40 located in only one school district apply to a project to which this  
 1-41 section applies, including the provisions governing the  
 1-42 application and approval process. This section does not affect the  
 1-43 requirement that each school district from which the applicant  
 1-44 desires a limitation on appraised value of the applicant's property  
 1-45 for school district maintenance and operations ad valorem tax  
 1-46 purposes enter into an agreement with the applicant under Section  
 1-47 313.027 in order for the applicant to receive a limitation from that  
 1-48 school district. Except as otherwise provided by this section, this  
 1-49 section does not affect the terms of an agreement between the  
 1-50 applicant and a school district under Section 313.027 as prescribed  
 1-51 by that section.

1-52 (c) For purposes of determining the required minimum amount  
 1-53 of a qualified investment under Section 313.021(2)(A)(iv)(a) and  
 1-54 the minimum amount of a limitation on appraised value under Section  
 1-55 313.027(b), a project is considered to be located in the school  
 1-56 district in which the project is located that has the highest  
 1-57 taxable value of property for the preceding tax year as determined  
 1-58 under Subchapter M, Chapter 403, Government Code.

1-59 (d) The minimum amount of the limitation on appraised value  
 1-60 to which a school district may agree under Section 313.027(b) is  
 1-61 equal to the amount specified by that subsection for the applicable

2-1 category of school district as determined in accordance with  
2-2 Subsection (c) of this section multiplied by a fraction the  
2-3 numerator of which is the amount of qualified investment made in the  
2-4 school district in connection with the project and the denominator  
2-5 of which is the total amount of qualified investment made in  
2-6 connection with the project.

2-7 (e) In determining whether property on which a project is  
2-8 located meets the requirements of Section 313.024 for eligibility  
2-9 for a limitation on appraised value under this subchapter, the  
2-10 comptroller shall consider whether the project as a whole would  
2-11 meet those requirements were the project located at one site in a  
2-12 single school district.

2-13 SECTION 2. Subchapter C, Chapter 313, Tax Code, is amended  
2-14 by adding Section 313.055 to read as follows:

2-15 Sec. 313.055. PROJECT LOCATED IN MULTIPLE SCHOOL DISTRICTS.  
2-16 Section 313.0255 applies to a single unified project that is  
2-17 located in more than one school district but not more than three  
2-18 school districts, each of which is contiguous to another school  
2-19 district in which the project is located and is a school district to  
2-20 which this subchapter applies, in the same manner as that section  
2-21 applies to a project described by Section 313.0255(a), except that  
2-22 for purposes of Section 313.0255(c) the project is considered to be  
2-23 located in the school district in which the project is located that  
2-24 has the highest taxable value of industrial property for the  
2-25 preceding tax year as determined under Subchapter M, Chapter 403,  
2-26 Government Code.

2-27 SECTION 3. This Act applies only to an application filed  
2-28 under Chapter 313, Tax Code, on or after the effective date of this  
2-29 Act. An application filed under that chapter before the effective  
2-30 date of this Act is governed by the law in effect on the date the  
2-31 application was filed, and the former law is continued in effect for  
2-32 that purpose.

2-33 SECTION 4. This Act takes effect September 1, 2015.

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