

By: Nelson, et al.
(Bonnen of Brazoria, et al.)

S.B. No. 1

Substitute the following for S.B. No. 1:

By: Bohac

C.S.S.B. No. 1

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an increase in the amount of the residence homestead
3 exemption from ad valorem taxation by a school district, a
4 reduction of the limitation on the total amount of ad valorem taxes
5 that may be imposed by a school district on the homestead of an
6 elderly or disabled person to reflect the increased exemption
7 amount, and the protection of school districts against the
8 resulting loss in state and local revenue.

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

10 SECTION 1. Section 11.13(b), Tax Code, is amended to read as
11 follows:

12 (b) An adult is entitled to exemption from taxation by a
13 school district of \$25,000 [~~\$15,000~~] of the appraised value of the
14 adult's residence homestead, except that only \$5,000 [~~\$10,000~~] of
15 the exemption applies [~~does not apply~~] to an entity operating under
16 former Chapter 17, 18, 25, 26, 27, or 28, Education Code, as those
17 chapters existed on May 1, 1995, as permitted by Section 11.301,
18 Education Code.

19 SECTION 2. Section 11.26(a), Tax Code, is amended to read as
20 follows:

21 (a) The tax officials shall appraise the property to which
22 this section applies and calculate taxes as on other property, but
23 if the tax so calculated exceeds the limitation imposed by this
24 section, the tax imposed is the amount of the tax as limited by this

1 section, except as otherwise provided by this section. A school
2 district may not increase the total annual amount of ad valorem tax
3 it imposes on the residence homestead of an individual 65 years of
4 age or older or on the residence homestead of an individual who is
5 disabled, as defined by Section 11.13, above the amount of the tax
6 it imposed in the first tax year in which the individual qualified
7 that residence homestead for the applicable exemption provided by
8 Section 11.13(c) for an individual who is 65 years of age or older
9 or is disabled. If the individual qualified that residence
10 homestead for the exemption after the beginning of that first year
11 and the residence homestead remains eligible for the same exemption
12 for the next year, and if the school district taxes imposed on the
13 residence homestead in the next year are less than the amount of
14 taxes imposed in that first year, a school district may not
15 subsequently increase the total annual amount of ad valorem taxes
16 it imposes on the residence homestead above the amount it imposed in
17 the year immediately following the first year for which the
18 individual qualified that residence homestead for the same
19 exemption, except as provided by Subsection (b). If the first tax
20 year the individual qualified the residence homestead for the
21 exemption provided by Section 11.13(c) for individuals 65 years of
22 age or older or disabled was a tax year before the 2015 [~~1997~~] tax
23 year, the amount of the limitation provided by this section is the
24 amount of tax the school district imposed for the 2014 [~~1996~~] tax
25 year less an amount equal to the amount determined by multiplying
26 \$10,000 times the tax rate of the school district for the 2015
27 [~~1997~~] tax year, plus any 2015 [~~1997~~] tax attributable to

1 improvements made in 2014 [~~1996~~], other than improvements made to
2 comply with governmental regulations or repairs.

3 SECTION 3. Section 25.23, Tax Code, is amended by adding
4 Subsection (a-1) to read as follows:

5 (a-1) This subsection applies only to the appraisal records
6 for the 2015 tax year. If the appraisal records submitted to the
7 appraisal review board include the taxable value of residence
8 homesteads or show the amount of the exemption under Section
9 11.13(b) applicable to residence homesteads, the chief appraiser
10 shall prepare supplemental appraisal records that reflect an
11 exemption amount under that subsection of \$25,000. This subsection
12 expires December 31, 2016.

13 SECTION 4. Section 26.04, Tax Code, is amended by adding
14 Subsections (a-1) and (c-1) to read as follows:

15 (a-1) On receipt of the appraisal roll for the 2015 tax
16 year, the assessor for a school district shall determine the total
17 taxable value of property taxable by the school district and the
18 taxable value of new property based on a residence homestead
19 exemption under Section 11.13(b) of \$25,000. This subsection
20 expires December 31, 2016.

21 (c-1) An officer or employee designated by the governing
22 body of a school district shall calculate the effective tax rate and
23 the rollback tax rate of the school district for the 2015 tax year
24 based on a residence homestead exemption under Section 11.13(b) of
25 \$25,000. This subsection expires December 31, 2016.

26 SECTION 5. Section 26.09, Tax Code, is amended by adding
27 Subsection (c-1) to read as follows:

1 (c-1) The assessor for a school district shall calculate the
2 amount of tax imposed by the school district on a residence
3 homestead for the 2015 tax year based on an exemption under Section
4 11.13(b) of \$15,000 and separately based on an exemption under that
5 subsection of \$25,000. This subsection expires December 31, 2016.

6 SECTION 6. Section 26.15, Tax Code, is amended by adding
7 Subsection (h) to read as follows:

8 (h) The assessor for a school district shall correct the tax
9 roll for the school district for the 2015 tax year to reflect the
10 results of the election to approve the constitutional amendment
11 proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015.
12 This subsection expires December 31, 2016.

13 SECTION 7. Section 31.01, Tax Code, is amended by adding
14 Subsections (d-2), (d-3), and (d-4) to read as follows:

15 (d-2) This subsection and Subsection (d-3) apply only to
16 taxes imposed by a school district on a residence homestead for the
17 2015 tax year. The assessor for the school district shall compute
18 the amount of taxes imposed and the other information required by
19 this section based on a residence homestead exemption under Section
20 11.13(b) of \$25,000. The tax bill or the separate statement must
21 indicate that the bill is a provisional tax bill and include a
22 statement in substantially the following form:

23 "If the amount of the exemption from ad valorem taxation by a
24 school district of a residence homestead had not been increased by
25 the Texas Legislature, your tax bill would have been \$_____ (insert
26 amount equal to the sum of the amount calculated under Section
27 26.09(c-1) based on an exemption under Section 11.13(b) of \$15,000

1 and the total amount of taxes imposed by the other taxing units
2 whose taxes are included in the bill). Because of action by the
3 Texas Legislature increasing the amount of the residence homestead
4 exemption, your tax bill has been lowered by \$_____ (insert
5 difference between amount calculated under Section 26.09(c-1)
6 based on an exemption under Section 11.13(b) of \$15,000 and amount
7 calculated under Section 26.09(c-1) based on an exemption under
8 Section 11.13(b) of \$25,000), resulting in a lower tax bill of \$_____
9 (insert amount equal to the sum of the amount calculated under
10 Section 26.09(c-1) based on an exemption under Section 11.13(b) of
11 \$25,000 and the total amount of taxes imposed by the other taxing
12 units whose taxes are included in the bill), contingent on the
13 approval by the voters at an election to be held November 3, 2015,
14 of a constitutional amendment authorizing the residence homestead
15 exemption increase. If the constitutional amendment is not
16 approved by the voters at the election, a supplemental school
17 district tax bill in the amount of \$_____ (insert difference between
18 amount calculated under Section 26.09(c-1) based on an exemption
19 under Section 11.13(b) of \$15,000 and amount calculated under
20 Section 26.09(c-1) based on an exemption under Section 11.13(b) of
21 \$25,000) will be mailed to you."

22 (d-3) Except as provided by Subsections (f), (i-1), and (k),
23 if the constitutional amendment proposed by S.J.R. 1, 84th
24 Legislature, Regular Session, 2015, is not approved by the voters,
25 the assessor for each school district shall prepare and mail a
26 supplemental tax bill to each person in whose name property subject
27 to an exemption under Section 11.13(b) is listed on the tax roll

1 and to the person's authorized agent in an amount equal to the
2 difference between the amount calculated under Section 26.09(c-1)
3 based on an exemption under Section 11.13(b) of \$15,000 and the
4 amount calculated under Section 26.09(c-1) based on an exemption
5 under Section 11.13(b) of \$25,000. The assessor shall mail tax
6 bills under this subsection by December 1 or as soon thereafter as
7 practicable. Except as otherwise provided by this subsection, the
8 provisions of this section other than Subsection (d-2) apply to a
9 tax bill mailed under this subsection.

10 (d-4) This subsection and Subsections (d-2) and (d-3)
11 expire December 31, 2016.

12 SECTION 8. Section 31.02, Tax Code, is amended by adding
13 Subsection (a-1) to read as follows:

14 (a-1) Except as provided by Subsection (b) of this section
15 and Sections 31.03 and 31.04, taxes for which a supplemental tax
16 bill is mailed under Section 31.01(d-3) are due on receipt of the
17 tax bill and are delinquent if not paid before March 1 of the year
18 following the year in which imposed. This subsection expires
19 December 31, 2016.

20 SECTION 9. Section 33.011, Tax Code, is amended by adding
21 Subsection (k) to read as follows:

22 (k) The governing body of a school district shall waive
23 penalties and interest on a delinquent tax for which a supplemental
24 tax bill is mailed under Section 31.01(d-3).

25 SECTION 10. Subchapter A, Chapter 41, Education Code, is
26 amended by adding Section 41.0011 to read as follows:

27 Sec. 41.0011. COMPUTATION OF WEALTH PER STUDENT FOR

1 2015-2016 SCHOOL YEAR. Notwithstanding any other provision of this
2 chapter, in computing a school district's wealth per student for
3 the 2015-2016 school year, a school district's taxable value of
4 property under Subchapter M, Chapter 403, Government Code, is
5 determined as if the increase in the residence homestead exemption
6 under Section 1-b(c), Article VIII, Texas Constitution, and the
7 additional limitation on tax increases under Section 1-b(d) of that
8 article in effect for the 2015 tax year as proposed by S.J.R. 1,
9 84th Legislature, Regular Session, 2015, had been in effect for the
10 2014 tax year. This section expires September 1, 2016.

11 SECTION 11. Section 41.004, Education Code, is amended by
12 adding Subsections (a-1), (b-1), and (c-1) to read as follows:

13 (a-1) This subsection applies only if the constitutional
14 amendment proposed by S.J.R. 1, 84th Legislature, Regular Session,
15 2015, is approved by the voters in an election held for that
16 purpose. As soon as practicable after receiving revised property
17 values that reflect adoption of the constitutional amendment, the
18 commissioner shall review the wealth per student of districts in
19 the state and revise as necessary the notifications provided under
20 Subsection (a) for the 2015-2016 school year. This subsection
21 expires September 1, 2016.

22 (b-1) This subsection applies only to a district that has
23 not previously held an election under this chapter and is not
24 eligible to reduce the district's wealth per student in the manner
25 authorized by Section 41.0041. Notwithstanding Subsection (b), a
26 district that enters into an agreement to exercise an option to
27 reduce the district's wealth per student under Section 41.003(3),

1 (4), or (5) for the 2015-2016 school year may request and, as
2 provided by Section 41.0042(a), receive approval from the
3 commissioner to delay the date of the election otherwise required
4 to be ordered before September 1. This subsection expires
5 September 1, 2016.

6 (c-1) Notwithstanding Subsection (c), a district that
7 receives approval from the commissioner to delay an election as
8 provided by Subsection (b-1) may adopt a tax rate for the 2015 tax
9 year before the commissioner certifies that the district has
10 achieved the equalized wealth level. This subsection expires
11 September 1, 2016.

12 SECTION 12. Subchapter A, Chapter 41, Education Code, is
13 amended by adding Section 41.0042 to read as follows:

14 Sec. 41.0042. TRANSITIONAL PROVISIONS: INCREASED
15 HOMESTEAD EXEMPTION AND LIMITATION ON TAX INCREASES. (a) The
16 commissioner shall approve a district's request under Section
17 41.004(b-1) to delay the date of an election required under this
18 chapter if the commissioner determines that the district would not
19 have a wealth per student that exceeds the equalized wealth level if
20 the constitutional amendment proposed by S.J.R. 1, 84th
21 Legislature, Regular Session, 2015, were approved by the voters.

22 (b) The commissioner shall set a date by which each district
23 that receives approval under this section must order the election.

24 (c) Not later than the 2016-2017 school year, the
25 commissioner shall order detachment and annexation of property
26 under Subchapter G or consolidation under Subchapter H as necessary
27 to achieve the equalized wealth level for a district that receives

1 approval under this section and subsequently:

2 (1) fails to hold the election; or

3 (2) does not receive voter approval at the election.

4 (d) This section expires September 1, 2017.

5 SECTION 13. Subchapter A, Chapter 41, Education Code, is
6 amended by adding Section 41.0121 to read as follows:

7 Sec. 41.0121. TRANSITIONAL ELECTION DATES. (a) This
8 section applies only to an election under this chapter that occurs
9 during the 2015-2016 school year.

10 (b) Section 41.012 does not apply to a district that
11 receives approval of a request under Section 41.0042. The district
12 shall hold the election on a Tuesday or Saturday on or before a date
13 specified by the commissioner. Section 41.001, Election Code, does
14 not apply to the election.

15 (c) This section expires September 1, 2016.

16 SECTION 14. Section 41.094, Education Code, is amended by
17 adding Subsection (a-1) to read as follows:

18 (a-1) Notwithstanding Subsection (a), a district that
19 receives approval of a request under Section 41.0042 shall pay for
20 credits purchased in equal monthly payments as determined by the
21 commissioner beginning March 15, 2016, and ending August 15, 2016.
22 This subsection expires September 1, 2016.

23 SECTION 15. Subchapter D, Chapter 41, Education Code, is
24 amended by adding Section 41.0981 to read as follows:

25 Sec. 41.0981. TRANSITIONAL EARLY AGREEMENT CREDIT.

26 Notwithstanding Section 41.098, a district that receives approval
27 of a request under Section 41.0042 may receive the early agreement

1 credit described by Section 41.098 for the 2015-2016 school year if
2 the district orders the election and obtains voter approval not
3 later than the date specified by the commissioner. This section
4 expires September 1, 2016.

5 SECTION 16. Section 41.208, Education Code, is amended by
6 adding Subsection (a-1) to read as follows:

7 (a-1) Notwithstanding Subsection (a), for the 2015-2016
8 school year, the commissioner shall order any detachments and
9 annexations of property under this subchapter as soon as
10 practicable after the canvass of the votes on the constitutional
11 amendment proposed by S.J.R. 1, 84th Legislature, Regular Session,
12 2015. This subsection expires September 1, 2016.

13 SECTION 17. Subchapter E, Chapter 42, Education Code, is
14 amended by adding Section 42.2518 to read as follows:

15 Sec. 42.2518. ADDITIONAL STATE AID FOR HOMESTEAD EXEMPTION
16 AND LIMITATION ON TAX INCREASES. (a) For the 2015-2016 and
17 2016-2017 school years, a school district is entitled to additional
18 state aid to the extent that state and local revenue under this
19 chapter and Chapter 41 is less than the state and local revenue that
20 would have been available to the district under Chapter 41 and this
21 chapter as those chapters existed on September 1, 2015, if the
22 increase in the residence homestead exemption under Section 1-b(c),
23 Article VIII, Texas Constitution, and the additional limitation on
24 tax increases under Section 1-b(d) of that article as proposed by
25 S.J.R. 1, 84th Legislature, Regular Session, 2015, had not
26 occurred.

27 (b) The lesser of the school district's currently adopted

1 maintenance and operations tax rate or the adopted maintenance and
2 operations tax rate for the 2014 tax year is used for the purpose of
3 determining additional state aid under this section.

4 (c) Revenue from a school district maintenance and
5 operations tax that is levied to pay costs of a lease-purchase
6 agreement as described by Section 46.004 and that is included in
7 determining state assistance under Subchapter A, Chapter 46, is
8 included for the purpose of calculating state aid under this
9 section.

10 (d) The commissioner, using information provided by the
11 comptroller and other information as necessary, shall compute the
12 amount of additional state aid to which a district is entitled under
13 this section. A determination by the commissioner under this
14 section is final and may not be appealed.

15 (e) This section expires August 31, 2017.

16 SECTION 18. Effective September 1, 2017, Subchapter E,
17 Chapter 42, Education Code, is amended by adding Section 42.2518 to
18 read as follows:

19 Sec. 42.2518. ADDITIONAL STATE AID FOR HOMESTEAD EXEMPTION
20 AND LIMITATION ON TAX INCREASES. (a) Beginning with the 2017-2018
21 school year, a school district is entitled to additional state aid
22 to the extent that state and local revenue under this chapter and
23 Chapter 41 is less than the state and local revenue that would have
24 been available to the district under Chapter 41 and this chapter as
25 those chapters existed on September 1, 2015, excluding any state
26 aid that would have been provided under former Section 42.2516, if
27 the increase in the residence homestead exemption under Section

1 1-b(c), Article VIII, Texas Constitution, and the additional
2 limitation on tax increases under Section 1-b(d) of that article as
3 proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015, had
4 not occurred.

5 (b) The lesser of the school district's currently adopted
6 maintenance and operations tax rate or the adopted maintenance and
7 operations tax rate for the 2014 tax year is used for the purpose of
8 determining additional state aid under this section.

9 (c) Revenue from a school district maintenance and
10 operations tax that is levied to pay costs of a lease-purchase
11 agreement as described by Section 46.004 and that is included in
12 determining state assistance under Subchapter A, Chapter 46, is
13 included for the purpose of calculating state aid under this
14 section.

15 (d) The commissioner, using information provided by the
16 comptroller and other information as necessary, shall compute the
17 amount of additional state aid to which a district is entitled under
18 this section. A determination by the commissioner under this
19 section is final and may not be appealed.

20 SECTION 19. Section 42.252, Education Code, is amended by
21 adding Subsection (e) to read as follows:

22 (e) Notwithstanding any other provision of this chapter, in
23 computing each school district's local share of program cost under
24 this section for the 2015-2016 school year, a school district's
25 taxable value of property under Subchapter M, Chapter 403,
26 Government Code, is determined as if the increase in the residence
27 homestead exemption under Section 1-b(c), Article VIII, Texas

1 Constitution, and the additional limitation on tax increases under
2 Section 1-b(d) of that article in effect for the 2015 tax year as
3 proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015, had
4 been in effect for the 2014 tax year. This subsection expires
5 September 1, 2016.

6 SECTION 20. Section 42.302, Education Code, is amended by
7 adding Subsection (g) to read as follows:

8 (g) Notwithstanding any other provision of this chapter, in
9 computing a school district's enrichment tax rate ("DTR") and local
10 revenue ("LR") for the 2015-2016 school year, a school district's
11 taxable value of property under Subchapter M, Chapter 403,
12 Government Code, is determined as if the increase in the residence
13 homestead exemption under Section 1-b(c), Article VIII, Texas
14 Constitution, and the additional limitation on tax increases under
15 Section 1-b(d) of that article in effect for the 2015 tax year as
16 proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015, had
17 been in effect for the 2014 tax year. This subsection expires
18 September 1, 2016.

19 SECTION 21. Section 46.003, Education Code, is amended by
20 adding Subsection (i) to read as follows:

21 (i) Notwithstanding any other provision of this chapter, in
22 computing a district's bond tax rate ("BTR") and taxable value of
23 property ("DPV") for the 2015-2016 school year, a school district's
24 taxable value of property under Subchapter M, Chapter 403,
25 Government Code, is determined as if the increase in the residence
26 homestead exemption under Section 1-b(c), Article VIII, Texas
27 Constitution, and the additional limitation on tax increases under

1 Section 1-b(d) of that article in effect for the 2015 tax year as
2 proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015, had
3 been in effect for the 2014 tax year. This subsection expires
4 September 1, 2016.

5 SECTION 22. Section 46.032, Education Code, is amended by
6 adding Subsection (d) to read as follows:

7 (d) Notwithstanding any other provision of this chapter, in
8 computing a district's existing debt tax rate ("EDTR") and taxable
9 value of property ("DPV") for the 2015-2016 school year, a school
10 district's taxable value of property under Subchapter M, Chapter
11 403, Government Code, is determined as if the increase in the
12 residence homestead exemption under Section 1-b(c), Article VIII,
13 Texas Constitution, and the additional limitation on tax increases
14 under Section 1-b(d) of that article in effect for the 2015 tax year
15 as proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015,
16 had been in effect for the 2014 tax year. This subsection expires
17 September 1, 2016.

18 SECTION 23. Chapter 46, Education Code, is amended by
19 adding Subchapter D to read as follows:

20 SUBCHAPTER D. STATE AID FOR HOMESTEAD EXEMPTION AND LIMITATION ON
21 TAX INCREASES

22 Sec. 46.071. ADDITIONAL STATE AID FOR HOMESTEAD EXEMPTION
23 AND LIMITATION ON TAX INCREASES. (a) Beginning with the 2015-2016
24 school year, a school district is entitled to additional state aid
25 under this subchapter to the extent that state and local revenue
26 used to service debt eligible under this chapter is less than the
27 state and local revenue that would have been available to the

1 district under this chapter as it existed on September 1, 2015, if
2 the increase in the residence homestead exemption under Section
3 1-b(c), Article VIII, Texas Constitution, and the additional
4 limitation on tax increases under Section 1-b(d) of that article as
5 proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015, had
6 not occurred.

7 (b) Subject to Subsections (c)-(e), additional state aid
8 under this section is equal to the amount by which the loss of local
9 interest and sinking revenue for debt service attributable to the
10 increase in the residence homestead exemption under Section 1-b(c),
11 Article VIII, Texas Constitution, and the additional limitation on
12 tax increases under Section 1-b(d) of that article as proposed by
13 S.J.R. 1, 84th Legislature, Regular Session, 2015, is not offset by
14 a gain in state aid under this chapter.

15 (c) For the purpose of determining state aid under this
16 section, local interest and sinking revenue for debt service is
17 limited to revenue required to service debt eligible under this
18 chapter as of September 1, 2015, including refunding of that debt,
19 subject to Section 46.061. The limitation imposed by Section
20 46.034(a) does not apply for the purpose of determining state aid
21 under this section.

22 (d) If the amount required to pay debt service eligible
23 under this section is less than the sum of state and local
24 assistance provided under this chapter, including the amount of
25 additional aid provided under this section, the district may not
26 receive aid under this section in excess of the amount that, when
27 added to the district's local interest and sinking revenue for debt

1 service for the school year, as defined by this section, and state
2 aid under Subchapters A and B, equals the amount required to pay the
3 eligible debt service.

4 (e) The commissioner, using information provided by the
5 comptroller and other information as necessary, shall compute the
6 amount of additional state aid to which a district is entitled under
7 this section. A determination by the commissioner under this
8 section is final and may not be appealed.

9 SECTION 24. Section 403.302(j), Government Code, is amended
10 to read as follows:

11 (j) For purposes of Chapter 42, Education Code, the
12 comptroller shall certify to the commissioner of education:

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

16 (2) a final value for each school district computed
17 on:

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

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

24 (3) a final value for each school district computed on
25 the effect of the reduction of the limitation on tax increases to
26 reflect any reduction in the school district tax rate as provided by
27 Section 11.26(a-1), (a-2), or (a-3), Tax Code, as applicable; and

1 (4) a final value for each school district computed
2 on:

3 (A) a residence homestead exemption under
4 Section 1-b(c), Article VIII, Texas Constitution, of \$25,000; and

5 (B) the effect of the additional limitation on
6 tax increases under Section 1-b(d), Article VIII, Texas
7 Constitution, as proposed by S.J.R. 1, 84th Legislature, Regular
8 Session, 2015.

9 SECTION 25. This Act applies beginning with the 2015 tax
10 year.

11 SECTION 26. (a) Except as provided by Subsection (b) of
12 this section or as otherwise provided by this Act:

13 (1) this Act takes effect on the date on which the
14 constitutional amendment proposed by S.J.R. 1, 84th Legislature,
15 Regular Session, 2015, takes effect; and

16 (2) if that amendment is not approved by the voters,
17 this Act has no effect.

18 (b) Sections 25.23(a-1), 26.04(a-1) and (c-1), 26.09(c-1),
19 26.15(h), 31.01(d-2), (d-3), and (d-4), 31.02(a-1), and 33.011(k),
20 Tax Code, and Sections 41.004(a-1), (b-1), and (c-1), 41.0042,
21 41.0121, 41.094(a-1), 41.0981, and 41.208(a-1), Education Code, as
22 added by this Act, take effect immediately if this Act receives a
23 vote of two-thirds of all the members elected to each house, as
24 provided by Section 39, Article III, Texas Constitution. If this
25 Act does not receive the vote necessary for those sections to have
26 immediate effect, those sections take effect on the 91st day after
27 the last day of the legislative session.

1 (c) Section [33.011\(k\)](#), Tax Code, as added by this Act,
2 expires December 31, 2016, if the constitutional amendment proposed
3 by S.J.R. 1, 84th Legislature, Regular Session, 2015, takes effect.