

BILL ANALYSIS

H.B. 124
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There are concerns that the current date for holding a public school district property tax ratification election can result in irregular voting periods. H.B. 124 seeks to eliminate this irregularity and any resulting voter confusion by requiring such elections to be held on the first uniform election date that allows sufficient time to comply with other requirements of law.

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

H.B. 124 repeals an Election Code provision requiring an election to ratify the property tax rate of a public school district to be ordered not later than the 30th day before election day.

H.B. 124 amends the Tax Code to change the date for holding such an election from a date not less than 30 or more than 90 days after the day on which the district's governing body adopted the tax rate to the first uniform election date that allows sufficient time to comply with other requirements of law. The bill's provisions apply to the property tax rate of a school district beginning with the 2018 tax year.

H.B. 124 repeals Section 3.005(d), Election Code.

EFFECTIVE DATE

January 1, 2018.