

By: Burrows

H.B. No. 308

A BILL TO BE ENTITLED

AN ACT

relating to the extension of additional state aid for tax reduction provided to certain school districts.

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

SECTION 1. Section 42.2516(c-1), Education Code, is amended to read as follows:

(c-1) Revenue generated by the portion of a district's maintenance and operations tax rate included in calculating the district's compressed tax rate under Section 42.101(a-1) and local share under Section 42.252(a-1) is included in determining the amount to which a district is entitled under this section, but may not increase the total amount of revenue per weighted student to which the district is entitled under this section. This subsection expires September 1, 2027 [~~2017~~].

SECTION 2. Sections 42.2518(a) and (e), Education Code, as effective until September 1, 2017, are amended to read as follows:

(a) For the 2015-2016 through 2026-2027 [~~and 2016-2017~~] school years, a school district is entitled to additional state aid to the extent that state and local revenue under this chapter and Chapter 41 is less than the state and local revenue that would have been available to the district under Chapter 41 and this chapter as those chapters existed on September 1, 2015, if the increase in the residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, and the additional limitation on tax increases

1 under Section 1-b(d) of that article as proposed by S.J.R. 1, 84th
2 Legislature, Regular Session, 2015, had not occurred.

3 (e) This section expires August 31, 2027 [~~2017~~].

4 SECTION 3. Section [42.2518](#)(a), Education Code, as effective
5 September 1, 2017, is amended to read as follows:

6 (a) Beginning with the 2027-2028 [~~2017-2018~~] school year, a
7 school district is entitled to additional state aid to the extent
8 that state and local revenue under this chapter and Chapter [41](#) is
9 less than the state and local revenue that would have been available
10 to the district under Chapter [41](#) and this chapter as those chapters
11 existed on September 1, 2015, excluding any state aid that would
12 have been provided under former Section [42.2516](#), if the increase in
13 the residence homestead exemption under Section [1-b](#)(c), Article
14 VIII, Texas Constitution, and the additional limitation on tax
15 increases under Section 1-b(d) of that article as proposed by
16 S.J.R. 1, 84th Legislature, Regular Session, 2015, had not
17 occurred.

18 SECTION 4. Notwithstanding Chapter 4 (S.B. 1), Acts of the
19 82nd Legislature, 1st Called Session, 2011, the following
20 provisions are effective September 1, 2027:

21 (1) Section 57.03, Chapter 4 (S.B. 1), Acts of the
22 82nd Legislature, 1st Called Session, 2011, which amended Section
23 [12.106](#)(a), Education Code;

24 (2) Section 57.18, Chapter 4 (S.B. 1), Acts of the
25 82nd Legislature, 1st Called Session, 2011, which amended the
26 heading to Section [42.2516](#), Education Code;

27 (3) Section 57.19, Chapter 4 (S.B. 1), Acts of the

1 82nd Legislature, 1st Called Session, 2011, which amended Section
2 42.2516(a), Education Code;

3 (4) Section 57.23, Chapter 4 (S.B. 1), Acts of the
4 82nd Legislature, 1st Called Session, 2011, which amended Section
5 42.253(h), Education Code;

6 (5) Section 57.29, Chapter 4 (S.B. 1), Acts of the
7 82nd Legislature, 1st Called Session, 2011, which amended Section
8 26.08(i), Tax Code;

9 (6) Section 57.32(a), Chapter 4 (S.B. 1), Acts of the
10 82nd Legislature, 1st Called Session, 2011, which repealed various
11 provisions of the Education Code; and

12 (7) Section 57.32(b), Chapter 4 (S.B. 1), Acts of the
13 82nd Legislature, 1st Called Session, 2011, which repealed Sections
14 26.08(i-1) and (j), Tax Code.

15 SECTION 5. This Act takes effect immediately if it receives
16 a vote of two-thirds of all the members elected to each house, as
17 provided by Section 39, Article III, Texas Constitution. If this
18 Act does not receive the vote necessary for immediate effect, this
19 Act takes effect September 1, 2017.