

By: Rinaldi

H.B. No. 1454

A BILL TO BE ENTITLED

AN ACT

relating to the information required to be provided in or with a school district ad valorem tax bill.

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

SECTION 1. Section 31.01, Tax Code, is amended by adding Subsection (d-2) to read as follows:

(d-2) This subsection applies only to a school district. If the governing body of the school district has adopted a tax rate that exceeds the district's rollback tax rate and an election under Section 26.08 to determine whether to approve the adopted tax rate is required and has not been held as of the date the tax bill is mailed, the tax bill or the separate statement must provide notice that the registered voters of the district will have an opportunity at an election to determine whether to approve the adopted tax rate.

The notice must include:

- (1) the date of the election; and
- (2) the maximum amount of taxes the school district may impose on the property if at the election the voters of the district do not approve the adopted tax rate.

SECTION 2. The change in law made by this Act applies only to a tax bill mailed on or after the effective date of this Act. A tax bill mailed before the effective date of this Act is governed by the law as it existed immediately before the effective date of this Act, and that law is continued in effect for that purpose.

1 SECTION 3. This Act takes effect September 1, 2017.