

By: Bonnen of Galveston

H.B. No. 1496

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the date for holding an election to ratify the ad  
3 valorem tax rate of a school district.

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

5 SECTION 1. Section 26.08(b), Tax Code, is amended to read as  
6 follows:

7 (b) The governing body shall order that the election be held  
8 in the school district on the first uniform election date  
9 prescribed by [~~a date not less than 30 or more than 90 days after the~~  
10 ~~day on which it adopted the tax rate.~~] Section 41.001, Election  
11 Code, that allows sufficient time to comply with other requirements  
12 of law [~~does not apply to the election unless a date specified by~~  
13 ~~that section falls within the time permitted by this section~~]. At  
14 the election, the ballots shall be prepared to permit voting for or  
15 against the proposition: "Approving the ad valorem tax rate of  
16 \$\_\_\_\_\_ per \$100 valuation in (name of school district) for the  
17 current year, a rate that is \$\_\_\_\_\_ higher per \$100 valuation than  
18 the school district rollback tax rate, for the purpose of  
19 (description of purpose of increase)." The ballot proposition must  
20 include the adopted tax rate and the difference between that rate  
21 and the rollback tax rate in the appropriate places.

22 SECTION 2. (a) The change in law made by this Act applies  
23 to the ad valorem tax rate of a school district beginning with the  
24 2017 tax year, except as provided by Subsection (b) of this section.

1           (b) If the governing body of a school district adopted an ad  
2 valorem tax rate for the school district for the 2017 tax year  
3 before the effective date of this Act, the change in law made by  
4 this Act applies to the ad valorem tax rate of that school district  
5 beginning with the 2018 tax year, and the law in effect when the tax  
6 rate was adopted applies to the 2017 tax year with respect to that  
7 school district.

8           SECTION 3. This Act takes effect immediately if it receives  
9 a vote of two-thirds of all the members elected to each house, as  
10 provided by Section 39, Article III, Texas Constitution. If this  
11 Act does not receive the vote necessary for immediate effect, this  
12 Act takes effect on the 91st day after the last day of the  
13 legislative session.