

By: Kolkhorst

S.B. No. 419

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, 2023 [~~2017~~].

SECTION 2. Section 42.2518(a), Education Code, is amended to read as follows:

(a) For the 2015-2016 through 2022-2023 [~~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 SECTION 3. Effective September 1, 2023, Section 42.2518(a),
4 Education Code, is amended to read as follows:

5 (a) Beginning with the 2023-2024 school year [~~For the~~
6 ~~2015-2016 and 2016-2017 school years~~], a school district is
7 entitled to additional state aid to the extent that state and local
8 revenue under this chapter and Chapter 41 is less than the state and
9 local revenue that would have been available to the district under
10 Chapter 41 and this chapter as those chapters existed on September
11 1, 2015, excluding any state aid that would have been provided under
12 former Section 42.2516, if the increase in the residence homestead
13 exemption under Section 1-b(c), Article VIII, Texas Constitution,
14 and the additional limitation on tax increases under Section 1-b(d)
15 of that article as proposed by S.J.R. 1, 84th Legislature, Regular
16 Session, 2015, had not occurred.

17 SECTION 4. Notwithstanding Chapter 4 (S.B. 1), Acts of the
18 82nd Legislature, 1st Called Session, 2011, the following
19 provisions are effective September 1, 2023:

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

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

26 (3) Section 57.19, Chapter 4 (S.B. 1), Acts of the 82nd
27 Legislature, 1st Called Session, 2011, which amended Section

1 42.2516(a), Education Code;

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

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

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9 82nd Legislature, 1st Called Session, 2011, which repealed various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

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12 82nd Legislature, 1st Called Session, 2011, which repealed Sections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

14 SECTION 5. Section 42.2518(e), Education Code, is repealed.

15 SECTION 6. Section 18, Chapter 465 (S.B. 1), Acts of the
16 84th Legislature, Regular Session, 2015, which added Section
17 42.2518, Education Code, effective September 1, 2017, is repealed.

18 SECTION 7. Except as otherwise provided by this Act:

19 (1) this Act takes effect immediately if it receives a
20 vote of two-thirds of all the members elected to each house, as
21 provided by Section 39, Article III, Texas Constitution; and

22 (2) if this Act does not receive the vote necessary for
23 immediate effect, this Act takes effect on the 91st day after the
24 last day of the legislative session.