

By: Bettencourt

S.B. No. 646

A BILL TO BE ENTITLED

AN ACT

relating to the elimination of the taxing authority of certain county boards of education and boards of county school trustees.

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

SECTION 1. Subchapter G, Chapter 11, Education Code, is amended by adding Section 11.305 to read as follows:

Sec. 11.305. COUNTYWIDE EQUALIZATION TAX PROHIBITED IN COUNTIES WITH POPULATION OF 3.3 MILLION OR MORE. Notwithstanding former Chapter 18, as that chapter existed on May 1, 1995, the county board of education or board of county school trustees in a county with a population of 3.3 million or more may not levy, assess, or collect a countywide equalization tax.

SECTION 2. Section 45.002, Education Code, is amended to read as follows:

Sec. 45.002. MAINTENANCE TAXES. (a) Except as provided by Subsection (b), the ~~The~~ governing board of an independent school district, including the city council or commission that has jurisdiction over a municipally controlled independent school district, the governing board of a rural high school district, and the commissioners court of a county, on behalf of each common school district under its jurisdiction, may levy, assess, and collect annual ad valorem taxes for the further maintenance of public schools in the district, subject to Section 45.003.

(b) The county board of education or board of county school

1 trustees in a county with a population of 3.3 million or more may  
2 not levy, assess, or collect annual ad valorem taxes for the  
3 maintenance of a public school.

4 SECTION 3. Section 11.305, Education Code, as added by this  
5 Act, and Section 45.002, Education Code, as amended by this Act,  
6 apply beginning with the 2017 tax year. Notwithstanding Section  
7 11.305, Education Code, as added by this Act, or Section 45.002,  
8 Education Code, as amended by this Act, a county board of education  
9 or board of county school trustees may collect annual ad valorem  
10 taxes levied or assessed for the 2016 or an earlier tax year.

11 SECTION 4. This Act takes effect immediately if it receives  
12 a vote of two-thirds of all the members elected to each house, as  
13 provided by Section 39, Article III, Texas Constitution. If this  
14 Act does not receive the vote necessary for immediate effect, this  
15 Act takes effect September 1, 2017.