

## **BILL ANALYSIS**

H.B. 1823  
By: Cortez  
Public Education  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that payments to an eligible school district from the instructional facilities allotment enable the district to lower its interest and sinking tax rate accordingly. H.B. 1823 changes the heading to the corresponding section of statute to better reflect the relationship between those allotment payments and the district's property tax rate.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 1823 changes the heading of Section 46.009, Education Code, from "Payment of School Facilities Allotments" to "Reduction of School District Property Taxes As Result of School Facility Allotment."

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.