

BILL ANALYSIS

Senate Research Center
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S.B. 1224
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Property Tax
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Interested parties are concerned about economic and policy impacts of the direct relationship between holding elections on a date other than a uniform election date and low voter participation in those elections. Fewer votes cast in an election, means fewer number of votes determine the winning margin of an item on the election ballot. Under these circumstances, including when the ballot measure relates to bond indebtedness, fewer total votes are needed to pass the measure. Additionally concerning, compared to November uniform date elections, elections held on a date other than a uniform election date result in extra costs to the taxpayer for the election to be administered. Interested parties contend that non-uniform election dates allow local officials to cherry-pick voters sympathetic to their tax-hike and debt proposals. Taxing units, such as local governments, are authorized to set an election date other than a uniform election date for voters, to consider bond indebtedness, choose low-turnout election days in order to limit the electorate, resulting in government employees and bond beneficiaries making up a greater proportion of the voter pool. The result is less voter engagement in local government decisions about budgets and property tax rates.

With the objective of enhancing voter engagement in local government decisions about budgets and property tax rates, S.B. 1224 provides that all bond elections are to be held on a November uniform election date. Consistent with many other provisions of law, an exception is allowed when the governor determines an emergency warrants holding a bond election before the November uniform election date, for the election may be held on an earlier May uniform election date.

As proposed, S.B. 1224 amends current law relating to the election date for the authorization of the issuance of bonds.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 41.0011, Election Code, by adding Subsection (a-1) to authorize the election, if the governor determines that an emergency warrants holding an election for the issuance of bonds before the November uniform election date, to be held on an earlier May uniform election date.

SECTION 2. Amends Subchapter A, Chapter 41, Election Code, by adding Section 41.0051, as follows:

Sec. 41.0051. ELECTION TO ISSUE BONDS. (a) Requires an election for the issuance of bonds, except as provided by Section 41.0011(a-1), to be held on the November uniform election date.

(b) Provides that this section supersedes a conflicting statute outside this subchapter (Election Dates).

SECTION 3. Makes the application of this Act prospective.

SECTION 4. Effective date: September 1, 2019.