

By: Seliger

S.B. No. 328

A BILL TO BE ENTITLED

AN ACT

relating to the information required to be included in or with a school district ad valorem tax bill.

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

SECTION 1. Section 31.01, Tax Code, is amended by adding Subsections (d-2) and (d-3) to read as follows:

(d-2) This subsection applies only to a school district that has a wealth per student that exceeds the amount specified by Section 41.002(a)(1), Education Code, and that, for the school year beginning in the current tax year, has entered into an agreement with the commissioner of education to purchase average daily attendance credits as provided by Subchapter D, Chapter 41, Education Code, in an amount sufficient, in combination with any other actions taken under that chapter, to reduce the school district's wealth per student to a level that is equal to or less than the equalized wealth level as determined by the commissioner of education under that chapter. In addition to any other information required by this section, the tax bill or the separate statement shall separately state:

(1) the percentage of the taxes for maintenance and operations imposed by the school district for the current tax year that the school district is required to pay under the agreement for the school year beginning in the current tax year to purchase average daily attendance credits; and

1 (2) the percentage of the taxes for maintenance and
2 operations imposed by the school district for the current tax year
3 that the school district is not required to pay under the agreement
4 for the school year beginning in the current tax year to purchase
5 average daily attendance credits.

6 (d-3) This subsection applies only to a school district to
7 which Subsection (d-2) does not apply. In addition to any other
8 information required by this section, the tax bill or the separate
9 statement shall separately state:

10 (1) the percentage of the maintenance and operations
11 revenue of the school district for the school year beginning in the
12 current tax year that is derived from taxes for maintenance and
13 operations imposed by the school district for the current tax year;

14 (2) the percentage of the maintenance and operations
15 revenue of the school district for the school year beginning in the
16 preceding tax year that was derived from taxes for maintenance and
17 operations imposed by the school district for the preceding tax
18 year;

19 (3) the percentage of the maintenance and operations
20 revenue of the school district for the school year beginning in the
21 current tax year that is derived from state funds distributed to the
22 school district; and

23 (4) the percentage of the maintenance and operations
24 revenue of the school district for the school year beginning in the
25 preceding tax year that was derived from state funds distributed to
26 the school district.

27 SECTION 2. This Act takes effect January 1, 2020.