

By: LaMantia

S.B. No. 63

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the provision to school district property tax payers
3 and the public of certain information regarding the use of property
4 tax revenue paid to the district.

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

6 SECTION 1. Chapter 26, Tax Code, is amended by adding
7 Section 26.165 to read as follows:

8 Sec. 26.165. POSTING OF PROPERTY TAX-RELATED INFORMATION
9 FOR CERTAIN SCHOOL DISTRICTS ON COUNTY'S INTERNET WEBSITE. (a)
10 This section applies only to a school district that is required to
11 reduce its local revenue level under Section 48.257, Education
12 Code, and that, for the school year beginning in the current tax
13 year, has entered into an agreement with the commissioner of
14 education to purchase attendance credit as provided by Subchapter
15 D, Chapter 49, Education Code, in an amount sufficient, in
16 combination with any other actions taken under that chapter, to
17 reduce the school district's local revenue level to a level that is
18 equal to or less than the level established under Section 48.257,
19 Education Code.

20 (b) In addition to the information required to be posted
21 under Section 26.16, the county assessor-collector for each county
22 shall post on the Internet website of the county for each school
23 district all or part of the territory of which is located in the
24 county:

1 (1) 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 required to pay under the agreement for
4 the school year beginning in the current tax year to purchase
5 average daily attendance credit; and

6 (2) the percentage of the taxes for maintenance and
7 operations imposed by the school district for the current tax year
8 that the school district is not required to pay under the agreement
9 for the school year beginning in the current tax year to purchase
10 average daily attendance credit.

11 SECTION 2. Section 31.01, Tax Code, is amended by adding
12 Subsection (d-6) to read as follows:

13 (d-6) This subsection applies only to a school district that
14 is required to reduce its local revenue level under Section 48.257,
15 Education Code, and that, for the school year beginning in the
16 current tax year, has entered into an agreement with the
17 commissioner of education to purchase attendance credit as provided
18 by Subchapter D, Chapter 49, Education Code, in an amount
19 sufficient, in combination with any other actions taken under that
20 chapter, to reduce the school district's local revenue level to a
21 level that is equal to or less than the level established under
22 Section 48.257, Education Code. In addition to any other
23 information required by this section, the tax bill or the separate
24 statement shall separately state:

25 (1) the percentage of the taxes for maintenance and
26 operations imposed by the school district for the current tax year
27 that the school district is required to pay under the agreement for

1 the school year beginning in the current tax year to purchase
2 average daily attendance credit; and

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

8 SECTION 3. This Act applies beginning with the 2024 tax
9 year.

10 SECTION 4. This Act takes effect January 1, 2024, if it
11 receives a vote of two-thirds of all the members elected to each
12 house, as provided by Section 39, Article III, Texas Constitution.
13 If this Act does not receive the vote necessary for effect on that
14 date, this Act takes effect on the 91st day after the last day of the
15 legislative session.