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| BILL ANALYSIS |

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| C.S.S.B. 1252 |
| By: Bettencourt |
| Ways & Means |
| Committee Report (Substituted) |

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| **BACKGROUND AND PURPOSE** The 86th Texas Legislature passed H.B. 3, which included a requirement that the phrase "THIS IS A PROPERTY TAX INCREASE" be added to all school district bond election ballots. Since the addition of this phrase, and since voters were given the right to vote on bond proposition categories separately, such as school buildings or football stadiums, the number of bond propositions that pass has declined. Voters are able to make informed decisions on the amount of school district bond debt they want to approve and for what purpose. C.S.S.B. 1252 seeks to add the phrase "THIS IS A TAX INCREASE" to the ballot to approve the issuance of debt obligations by a municipality, county, school district, or special taxing district. This will provide voters with additional information regarding the effect on their property tax bills should they approve the issuance so they can make a more informed decision when voting. |
| **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** C.S.S.B. 1252 amends the Election Code to require a proposition for the approval of the issuance of debt obligations submitted by a municipality, county, school district, or special taxing district to state the amount of or maximum tax rate of the tax or tax increase for which approval is sought. The bill requires that the proposition be printed in mixed-case typewritten letters, except that the proposition must also include, in capital typewritten letters of the same font size as the rest of the proposition, the statement "THIS IS A TAX INCREASE." These provisions apply only to an election ordered on or after the bill's effective date. |
| **EFFECTIVE DATE** September 1, 2023. |
| **COMPARISON OF SENATE ENGROSSED AND SUBSTITUTE**While C.S.S.B. 1252 may differ from the engrossed in minor or nonsubstantive ways, the following summarizes the substantial differences between the engrossed and committee substitute versions of the billThe engrossed required a proposition submitted to the voters for approval of the imposition, increase, or reduction of a tax to be printed in mixed-case typewritten letters, except that the engrossed also required a proposition only seeking voter approval of the imposition or increase of a tax to include, in capital typewritten letters of the same font size as the rest of the proposition, the statement "THIS IS A TAX INCREASE." The substitute instead makes the mixed-case lettering requirement and the requirement to include the statement "THIS IS A TAX INCREASE" applicable to a proposition for the approval of the issuance of debt obligations by a municipality, county, school district, or special taxing district. Moreover, the substitute also includes language requiring the proposition to state the amount of or maximum tax rate of the tax or tax increase for which approval is sought, which is an existing requirement in statute for a proposition seeking voter approval of the imposition or increase of a tax.  |
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