

## **BILL ANALYSIS**

Senate Research Center  
88R20134 TJB-D

H.B. 159  
By: Landgraf (Bettencourt)  
Local Government  
5/15/2023  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Current law outlines the procedures for taxing units to provide public notice of property tax-related information, which includes posting this information on the taxing unit's website. This method of providing notice may make the information inaccessible to some taxpayers, but this method is relatively economical and practical for some taxing units.

H.B. 159 would require a summary of certain tax-related information posted on a taxing unit's website to be published in a newspaper, while also providing an exemption for a taxing unit based on its population and its proximity to a circulated newspaper. By acknowledging the varying needs for public notice requirements based on population and local resources, this bill would ensure that taxing units provide accessible tax-related information to the public in a balanced manner.

H.B. 159 amends current law relating to the procedure by which a taxing unit is required to provide public notice of certain ad valorem tax-related information.

### **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 26.04, Tax Code, by adding Subsection (e-6), as follows:

(e-6) Requires the designated officer or employee of a taxing unit required to post information on the home page of the taxing unit's Internet website under Subsection (e) (relating to requiring the designated officer or employee to submit the no-new-revenue tax rate and the voter-approval tax rate to the governing body of a taxing unit) to publish a summary of that information and the uniform resource locator (URL) address of the location where that information is posted in a newspaper of general circulation in each county in which the taxing unit is located. Provides that this subsection does not apply to a taxing unit if:

(1) the taxing unit is located wholly or partly in a county with a population of one million or more; or

(2) no part of the taxing unit is located in a county in which a newspaper of general circulation is published.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2024.