

BILL ANALYSIS

C.S.H.B. 159
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

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. C.S.H.B. 159 seeks to balance the need for taxing units to provide more accessible tax-related information to the public, while recognizing the differing needs for public notice requirements based on population and the availability of local resources, by requiring a summary of certain tax-related information posted on a taxing unit's website to be published in a newspaper and providing for an exemption from that requirement for a taxing unit based on its population and its proximity to a circulated newspaper.

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.H.B. 159 amends the Tax Code to require the designated officer or employee of a taxing unit who is responsible for posting the unit's no-new-revenue and voter-approval property tax rates and certain other related information on the home page of the unit's website to publish a summary of that information and the 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. The bill exempts from this requirement a taxing unit that meets either of the following criteria:

- the taxing unit is located wholly or partly in a county with a population of one million or more; or
- no part of the taxing unit is located in a county in which a newspaper of general circulation is published.

The bill applies to a property tax year that begins on or after the bill's effective date.

EFFECTIVE DATE

September 1, 2024.

COMPARISON OF INTRODUCED AND SUBSTITUTE

While C.S.H.B. 159 may differ from the introduced in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

While both the introduced and the substitute require a taxing unit's designated officer or employee to publish certain tax-related information in a newspaper, the substitute specifies that the officer or employee must publish a summary of the information posted on the unit's website along with the URL for accessing that information. The substitute includes a provision that was not in the introduced that provides an exemption from that requirement for certain taxing units.