

By: Metcalf

H.B. No. 4825

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the calculation of the enrichment tax rate for certain
3 school districts.

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

5 SECTION 1. Section 45.0032, Education Code, is amended by
6 adding Subsection (e) to read as follows:

7 (e) This subsection applies only to a district that adopted
8 for the preceding tax year a maintenance tax rate that is less than
9 the sum of the district's maximum compressed tax rate, as
10 determined under Section 48.2551, and six cents. For purposes of
11 Section 26.08(n)(2)(A), Tax Code, the enrichment tax rate for the
12 preceding tax year of a district to which this subsection applies is
13 the sum of the district's enrichment tax rate under Subsection (b)
14 and one cent.

15 SECTION 2. This Act applies to a school district beginning
16 with the 2023 tax year.

17 SECTION 3. This Act takes effect September 1, 2023.