

By: LaMantia

S.B. No. 2230

A BILL TO BE ENTITLED

AN ACT

relating to the information required to be included in or with a school district ad valorem tax bill and posted on the tax-related information county internet website.

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

SECTION 1. Section 26.16, Tax Code, is amended by adding Subsections (d-3) to read as follows:

(d-3) In addition to posting the information described by subsection (a), the county assessor-collector shall post on the Internet website of the county for each school district taxing unit that has local revenue in excess of entitlement as specified by Section 48.257, Education Code, and that, for the school year beginning in the current tax year, has taken measures to reduce the district's revenue level in accordance with Section 49.002, Education Code, and all or part of which is located in the county:

(1) the percentage of the taxes for maintenance and operations imposed by the school district for the current tax year that the school district is required to pay under the agreement for the school year beginning in the current tax year to purchase average daily attendance credits; and

(2) The percentage of the taxes for maintenance and operations imposed by the school district for the current tax year that the school district is not required to pay under the agreement for the school year beginning in the current tax year to purchase

1 average daily attendance credits.

2 SECTION 2. Section 31.01, Tax Code, is amended by adding
3 Subsections (d-2) to read as follows:

4 (d-2) This subsection applies only to a school district that
5 has a local revenue level in excess of entitlement as specified by
6 Section 48.257, Education Code, and that, for the school year
7 beginning in the current tax year, has taken measures to reduce the
8 district's revenue level, in accordance with section 49.002,
9 Education Code. In addition to any other information required by
10 this section, the tax bill or the separate statement shall
11 separately state:

12 (1) the percentage of the taxes for maintenance and
13 operations imposed by the school district for the current tax year
14 that the school district is required to pay under the agreement for
15 the school year beginning in the current tax year to purchase
16 average daily attendance credits; and

17 (2) the percentage of the taxes for maintenance and
18 operations imposed by the school district for the current tax year
19 that the school district is not required to pay under the agreement
20 for the school year beginning in the current tax year to purchase
21 average daily attendance credits.

22 SECTION 3. This Act takes effect January 1, 2024.