

By: Money

H.B. No. 164

A BILL TO BE ENTITLED

AN ACT

relating to a study of alternative methods of taxation to replace revenue lost to political subdivisions if ad valorem taxes are abolished.

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

SECTION 1. DEFINITION. In this Act, "commission" means the Commission to Study Measures to Abolish Ad Valorem Taxes.

SECTION 2. COMPOSITION OF COMMISSION. The commission is composed of nine members as follows:

(1) the comptroller of public accounts;

(2) three members of the senate appointed by the lieutenant governor;

(3) three members of the house of representatives appointed by the speaker of the house of representatives; and

(4) two public members appointed by the governor.

SECTION 3. PRESIDING OFFICER. The comptroller of public accounts is the presiding officer of the commission.

SECTION 4. MEETINGS. The commission shall meet at the call of the presiding officer of the commission.

SECTION 5. STAFF. The staff of the office of the comptroller of public accounts shall serve as the staff of the commission.

SECTION 6. COMPENSATION; REIMBURSEMENT FOR EXPENSES. A commission member is not entitled to receive compensation for

1 service on the commission but is entitled to reimbursement for  
2 actual and necessary expenses, including travel expenses, incurred  
3 by the member in performing commission duties.

4       SECTION 7. STUDY. The commission shall conduct a study of  
5 alternative methods of taxation to replace revenue lost to  
6 political subdivisions if ad valorem taxes are abolished.

7       SECTION 8. REPORT. Not later than December 1, 2026, the  
8 commission shall issue a report of the results of the study,  
9 including any legislative recommendations, to the governor, the  
10 lieutenant governor, the speaker of the house of representatives,  
11 and the presiding officer of each legislative standing committee  
12 with jurisdiction over taxation.

13       SECTION 9. ABOLITION AND EXPIRATION. The commission is  
14 abolished and this Act expires September 1, 2027.

15       SECTION 10. EFFECTIVE DATE. This Act takes effect  
16 immediately if it receives a vote of two-thirds of all the members  
17 elected to each house, as provided by Section 39, Article III, Texas  
18 Constitution. If this Act does not receive the vote necessary for  
19 immediate effect, this Act takes effect on the 91st day after the  
20 last day of the legislative session.