

By: Middleton

S.B. No. 45

A BILL TO BE ENTITLED

AN ACT

relating to the dedication of money received from the federal government as reimbursement for border security costs for ad valorem tax relief.

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

SECTION 1. The heading to Subchapter G, Chapter 403, Government Code, is amended to read as follows:

SUBCHAPTER G. FUNDS AND REVENUE DEDICATIONS

SECTION 2. Subchapter G, Chapter 403, Government Code, is amended by adding Section 403.108 to read as follows:

Sec. 403.108. DEDICATION OF CERTAIN STATE MONEY FOR AD VALOREM TAX RELIEF. (a) Not later than the 90th day of each state fiscal year, the comptroller shall:

(1) determine the amount of money received from the federal government by this state during the preceding state fiscal year as reimbursement for border security costs incurred by this state; and

(2) deposit an amount of general revenue equal to the amount determined under Subdivision (1) to the credit of an account in the general revenue fund.

(b) Money in the account described by Subsection (a)(2) may be appropriated by the legislature only to provide ad valorem tax relief.

SECTION 3. This Act applies beginning with the state fiscal

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1 year beginning September 1, 2026.

2       SECTION 4. This Act takes effect on the 91st day after the  
3 last day of the legislative session.