

By: Leo Wilson

H.B. No. 121

A BILL TO BE ENTITLED

AN ACT

relating to the definition of "eligible school district" for purposes of the study of school district property values conducted by the comptroller of public accounts.

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

SECTION 1. Section 403.3011(2), Government Code, is amended to read as follows:

(2) "Eligible school district" means a school district for which the comptroller has determined the following:

(A) in the most recent study, the local value is invalid under Section 403.302(c) and does not exceed the state value for the school district determined in the study; and

(B) in the two studies preceding the most recent study, the school district's local value was valid under Section 403.302(c) [~~+~~

~~[(C) in the most recent study, the aggregate local value of all of the categories of property sampled by the comptroller is not less than 90 percent of the lower limit of the margin of error as determined by the comptroller of the aggregate value as determined by the comptroller of all of the categories of property sampled by the comptroller, and~~

~~[(D) the appraisal district that appraises property for the school district was in compliance with the scoring requirement of the comptroller's most recent review of the~~

1 ~~appraisal district conducted under Section 5.102, Tax Code].~~

2 SECTION 2. The change in law made by this Act applies only
3 to a study conducted under Section 403.302, Government Code, for a
4 tax year that begins on or after January 1, 2026. A study conducted
5 before that date is governed by the law in effect immediately before
6 the effective date of this Act, and the former law is continued in
7 effect for that purpose.

8 SECTION 3. This Act takes effect immediately if it receives
9 a vote of two-thirds of all the members elected to each house, as
10 provided by Section 39, Article III, Texas Constitution. If this
11 Act does not receive the vote necessary for immediate effect, this
12 Act takes effect on the 91st day after the last day of the
13 legislative session.