

BILL ANALYSIS

C.S.H.B. 5447
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Under current state law, the comptroller of public accounts is required to prescribe property tax rate calculation forms for use by the designated officer or employee of each taxing unit to calculate and submit the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit. The bill author has informed the committee that some taxpayers have noted that, while these forms are useful oversight tools, they could be improved by making it easier for a taxpayer to verify the contents of the forms. C.S.H.B. 5447 seeks to allow taxpayers to easily verify the accuracy of these forms by requiring the designated officer or employee of each taxing unit to include on the forms a hyperlink to a document that evidences the accuracy of certain entries included in the forms.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 5447 amends the Tax Code to require the property tax rate calculation forms prescribed by the comptroller of public accounts for use by the designated officer or employee of each taxing unit to calculate and submit the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit as required by applicable state law to be capable of including a hyperlink to a document that evidences the accuracy of each entry included in the form, other than an entry making a mathematical calculation. Accordingly, the bill requires the designated officer or employee of each taxing unit to include such a hyperlink on the form.

C.S.H.B. 5447 requires, for a taxing unit in which a tax rate calculation for a tax year is affected by the application of statutory provisions relating to the treatment of captured appraised value and tax increment, the adjustments to the value of property taxable by the unit and the adjustments to the amount of taxes imposed or collected by the unit prescribed by those provisions to be calculated separately for each reinvestment zone in which the taxing unit participates. The bill requires the comptroller to ensure that the tax rate calculation forms provide for the calculations to be made in the manner required by this bill provision.

C.S.H.B. 5447 applies to the calculation of a property tax rate only for a tax year that begins on or after the bill's effective date.

EFFECTIVE DATE

January 1, 2026.

COMPARISON OF INTRODUCED AND SUBSTITUTE

While C.S.H.B. 5447 may differ from the introduced in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute replaces the introduced version's requirement for the applicable property tax rate calculation forms to be capable of including for each entry, other than an entry making a mathematical calculation, a hyperlink to a document that evidences the accuracy of the entry with a requirement for those forms to be capable of including a single hyperlink to a document that evidences the accuracy of each entry included in the form, other than an entry making a mathematical calculation. Accordingly, the substitute also replaces the introduced version's requirement for the designated officer or employee of each taxing unit, for each entry on the form, other than an entry making a mathematical calculation, to include a hyperlink to a document that evidences the accuracy of the entry with a requirement for the designated officer or employee of each taxing unit to include on the form a single hyperlink to a document that evidences the accuracy of each entry included in the form, other than an entry making a mathematical calculation.