

BILL ANALYSIS

C.S.S.B. 1025
By: Bettencourt
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

During the 86th Regular Session, the Texas Legislature passed H.B. 3, which amended Education Code provisions to add "THIS IS A PROPERTY TAX INCREASE" to all school district bond election ballots. The bill sponsor has informed the committee that the number of bond propositions that pass has declined significantly since the required inclusion of this statement on applicable ballots. C.S.S.B. 1025 seeks to provide voters with additional information regarding the effect on their property tax bills should they approve a tax rate increase or approve bonds by requiring that specified and capitalized statement to be included on the ballot for a proposition submitted to the voters for approval of the imposition or increase of a tax rate for other taxing authorities.

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.S.B. 1025 amends the Election Code to require a ballot proposition submitted by a taxing authority to the voters for approval of the imposition, increase, or reduction of a tax, in addition to any other requirement imposed by law, to be printed in mixed-case typewritten letters. With respect to a proposition that only seeks voter approval of the imposition or increase of a tax, the bill includes among the required contents of the proposition the statement "THIS IS A TAX INCREASE" at the top of the proposition in capital typewritten letters of the same font size as the rest of the proposition. The bill applies only to an election ordered on or after the bill's effective date.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2025.

COMPARISON OF SENATE ENGROSSED AND SUBSTITUTE

While C.S.S.B. 1025 may differ from the engrossed in minor or nonsubstantive ways, the following summarizes the substantial differences between the engrossed and committee substitute versions of the bill.

While both the engrossed and the substitute require the inclusion of a specified statement among the contents of a proposition that only seeks voter approval of the imposition or increase of a tax, the substitute includes a specification absent from the engrossed that the statement be included at the top of the proposition.

The substitute changes the bill's effective date to provide for its possible immediate effect, contingent on receiving the requisite constitutional vote, whereas the engrossed provided only for the bill to take effect September 1, 2025, with no possibility for immediate effect.