

## **BILL ANALYSIS**

Senate Research Center  
89R30235 TJB-F

S.B. 3071  
By: Bettencourt  
Local Government  
5/12/2025  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

As proposed, S.B. 3071 amends current law relating to the authority of a property owner to obtain an injunction restraining the collection of ad valorem taxes by a taxing unit if the taxing unit adopts a tax rate that exceeds the voter-approval tax rate and subsequently takes an action that constitutes a material deviation from the stated purpose of the tax increase.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 26.012, Tax Code, by adding Subdivision (16-a) to define "materially deviate."

SECTION 2. Amends Section 26.05, Tax Code, by adding Subsection (e-2), as follows:

(e-2) Entitles a person who owns taxable property to an injunction restraining the collection of taxes by a taxing unit in which the property is taxable if the taxing unit materially deviates from the purpose stated at the time the voters approved a tax rate under this chapter. Requires that an action to enjoin the collection of taxes be filed not later than the 15th day after the date the taxing unit adopts a tax rate. Provides that a property owner is not required to pay the taxes imposed by a taxing unit on the owner's property while an action filed by a property owner under this subsection is pending. Entitles the property owner, if the property owner pays the taxes and subsequently prevails in the action, to a refund of the taxes paid, together with reasonable attorney's fees and court costs. Provides that the property owner is not required to apply to the collector for the taxing unit to receive the refund.

SECTION 3. Makes application of Section 26.05(e-2), Tax Code, as added by this Act, prospective.

SECTION 4. Effective date: upon passage or September 1, 2025.