

By: Plesa

H.B. No. 390

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the components of a school district's enrichment tax  
3 rate and the calculation of the guaranteed yield under the  
4 Foundation School Program.

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

6 SECTION 1. Section 45.0032(b), Education Code, is amended  
7 to read as follows:

8 (b) A district's enrichment tax rate consists of:

9 (1) any cents of additional maintenance and operations  
10 tax effort, not to exceed 10 [~~eight~~] cents over the maximum tax rate  
11 described by Subsection (a); and

12 (2) any cents of additional maintenance and operations  
13 tax effort that exceeds the sum of the maximum tax rate described by  
14 Subsection (a) and the maximum number of cents permitted under  
15 Subdivision (1).

16 SECTION 2. Section 48.202(a-1), Education Code, is amended  
17 to read as follows:

18 (a-1) For purposes of Subsection (a), the dollar amount  
19 guaranteed level of state and local funds per weighted student per  
20 cent of tax effort ("GL") for a school district is:

21 (1) the greater of the amount of district tax revenue  
22 per weighted student per cent of tax effort available to a school  
23 district at the 96th percentile of wealth per weighted student or  
24 the amount that results from multiplying 6,160, or the greater

1 amount provided under Section 48.051(b), if applicable, by 0.016,  
2 for the first 10 [~~eight~~] cents by which the district's maintenance  
3 and operations tax rate exceeds the district's tier one tax rate;  
4 and

5 (2) subject to Subsection (f), the amount that results  
6 from multiplying \$6,160, or the greater amount provided under  
7 Section 48.051(b), if applicable, by 0.008, for the district's  
8 maintenance and operations tax effort that exceeds the amount of  
9 tax effort described by Subdivision (1).

10 SECTION 3. This Act takes effect September 1, 2025.