

By: Metcalf

H.B. No. 2108

A BILL TO BE ENTITLED

AN ACT

relating to the components of a school district's enrichment tax rate and the calculation of the guaranteed yield under the Foundation School Program.

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

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

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

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

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

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

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

(1) the greater of the amount of district tax revenue per weighted student per cent of tax effort available to a school district at the 96th percentile of wealth per weighted student or 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 nine [~~eight~~] cents by which the district's  
3 maintenance and operations tax rate exceeds the district's tier one  
4 tax rate; 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.