

By: Goodwin

H.B. No. 3102

A BILL TO BE ENTITLED

AN ACT

1
2 relating to exempting school districts impacted by education
3 savings account programs from the recapture of maintenance and
4 operations ad valorem tax revenue under the public school finance
5 system.

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

7 SECTION 1. Section 48.257, Education Code, is amended by
8 amending Subsection (a) and adding Subsection (a-1) to read as
9 follows:

10 (a) Subject to Subsections (a-1) and ~~[Subsection]~~ (b), if a
11 school district's tier one local share under Section 48.256 exceeds
12 the district's entitlement under Section 48.266(a)(1) less the
13 district's distribution from the state available school fund, the
14 district must reduce the district's tier one revenue level in
15 accordance with Chapter 49 to a level not to exceed the district's
16 entitlement under Section 48.266(a)(1) less the district's
17 distribution from the state available school fund.

18 (a-1) This section does not apply to a school district in a
19 school year in which the district experiences a net decline in
20 student enrollment from the preceding school year that is
21 attributable to students participating in an education savings
22 account program or a similar program through which a child may use
23 state money for nonpublic primary or secondary education.

24 SECTION 2. This Act takes effect September 1, 2025.