

By: Troxclair

H.B. No. 5447

Substitute the following for H.B. No. 5447:

By: Vasut

C.S.H.B. No. 5447

A BILL TO BE ENTITLED

AN ACT

relating to the calculation of certain ad valorem tax rates.

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

SECTION 1. Section 5.07(g), Tax Code, is amended to read as follows:

(g) The forms described by Subsection (f) must be in an electronic format and:

(1) have blanks that can be filled in electronically;

(2) be capable of being certified by the designated officer or employee after completion as accurately calculating the applicable tax rates and using values that are the same as the values shown in, as applicable:

(A) the taxing unit's certified appraisal roll;  
or

(B) the certified estimate of taxable value of property in the taxing unit prepared under Section 26.01(a-1);  
~~and~~

(3) be capable of being electronically incorporated into the property tax database maintained by each appraisal district under Section 26.17 and submitted electronically to the county assessor-collector of each county in which all or part of the territory of the taxing unit is located; and

(4) be capable of including a hyperlink to a document that evidences the accuracy of each entry included in the form,

1 other than an entry making a mathematical calculation.

2 SECTION 2. Section 26.03, Tax Code, is amended by adding  
3 Subsection (e) to read as follows:

4 (e) For a taxing unit in which a tax rate calculation for a  
5 tax year is affected by the application of this section, the  
6 adjustments to the value of property taxable by the unit and to the  
7 amount of taxes imposed or collected by the unit prescribed by this  
8 section shall be calculated separately for each reinvestment zone  
9 in which the taxing unit participates. The comptroller shall  
10 ensure that the tax rate calculation forms prescribed under Section  
11 5.07 provide for the calculations to be made in the manner required  
12 by this subsection.

13 SECTION 3. Section 26.04(d-1), Tax Code, is amended to read  
14 as follows:

15 (d-1) The designated officer or employee shall use the tax  
16 rate calculation forms prescribed by the comptroller under Section  
17 5.07 in calculating the no-new-revenue tax rate and the  
18 voter-approval tax rate. The designated officer or employee must  
19 include a hyperlink described by Section 5.07(g)(4) on the form.

20 SECTION 4. This Act applies to the calculation of an ad  
21 valorem tax rate only for a tax year that begins on or after the  
22 effective date of this Act.

23 SECTION 5. This Act takes effect January 1, 2026.