

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

1 AN ACT

2 relating to the calculation of certain ad valorem tax rates.

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

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

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

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

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

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

14 or

15 (B) the certified estimate of taxable value of
16 property in the taxing unit prepared under Section 26.01(a-1);
17 [and]

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

23 (4) be capable of including a hyperlink to a document
24 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.