

By: Troxclair

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;

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

1 document that evidences the accuracy of the entry.

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) for each entry  
20 on the form, other than an entry making a mathematical calculation.

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

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