

By: Middleton

S.B. No. 403

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the dedication of certain state money for ad valorem tax  
3 relief.

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

5 SECTION 1. The heading to Subchapter G, Chapter 403,  
6 Government Code, is amended to read as follows:

7 SUBCHAPTER G. FUNDS AND REVENUE DEDICATIONS

8 SECTION 2. Subchapter G, Chapter 403, Government Code, is  
9 amended by adding Section 403.108 to read as follows:

10 Sec. 403.108. DEDICATION OF CERTAIN STATE MONEY FOR AD  
11 VALOREM TAX RELIEF. (a) Not later than the 90th day of each state  
12 fiscal year, the comptroller shall:

13 (1) determine the amount of money received from the  
14 federal government by this state during the preceding state fiscal  
15 year as reimbursement for border security costs incurred by this  
16 state; and

17 (2) deposit an amount of general revenue equal to the  
18 amount determined under Subdivision (1) to the credit of an account  
19 in the general revenue fund.

20 (b) Money in the account described by Subsection (a)(2) may  
21 be appropriated by the legislature only to provide ad valorem tax  
22 relief.

23 SECTION 3. This Act applies beginning with the state fiscal  
24 year beginning September 1, 2027.

1 SECTION 4. This Act takes effect September 1, 2025.