By: Bettencourt   S.B. No. 1023
     (Troxclair)

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 for each entry, other than

24 an entry making a mathematical calculation, a hyperlink to a

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.