

1-1 By: Bettencourt S.B. No. 1502
1-2 (In the Senate - Filed February 20, 2025; March 6, 2025,
1-3 read first time and referred to Committee on Local Government;
1-4 March 24, 2025, reported favorably by the following vote: Yeas 6,
1-5 Nays 1; March 24, 2025, sent to printer.)

1-6 COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Bettencourt	X			
1-9	Middleton	X			
1-10	Cook		X		
1-11	Gutierrez	X			
1-12	Nichols	X			
1-13	Paxton	X			
1-14	West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the authority of the governing body of a school district
1-18 to adopt an ad valorem tax rate that exceeds the district's
1-19 voter-approval tax rate.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 26.042, Tax Code, is amended by adding
1-22 Subsection (e-1) to read as follows:

1-23 (e-1) The governing body of a school district may not adopt
1-24 a tax rate under Subsection (e) for a tax year in which:

1-25 (1) the governing body previously adopted a tax rate
1-26 that exceeded the district's voter-approval tax rate;

1-27 (2) an election was held under Section 26.08 for the
1-28 purpose of determining whether to approve the district's adopted
1-29 tax rate; and

1-30 (3) the proposition to approve the district's adopted
1-31 tax rate was not approved by the voters of the district at the
1-32 election.

1-33 SECTION 2. The change in law made by this Act applies to an
1-34 ad valorem tax year that begins on or after the effective date of
1-35 this Act.

1-36 SECTION 3. This Act takes effect January 1, 2026.

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