

BILL ANALYSIS

C.S.H.B. 1496
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

There are concerns that the current date for holding a public school district property tax ratification election can result in irregular voting periods. C.S.H.B. 1496 seeks to eliminate this irregularity and subsequent voter confusion by requiring such elections to be held on the first uniform election date that allows sufficient time to comply with other requirements of law.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 1496 repeals an Election Code provision requiring an election to ratify the property tax rate of a public school district to be ordered not later than the 30th day before election day.

C.S.H.B. 1496 amends the Tax Code to change the date for holding such an election from a date not less than 30 or more than 90 days after the day on which the district's governing body adopted the tax rate to the first uniform election date that allows sufficient time to comply with other requirements of law. The bill's provisions apply to the property tax rate of a school district beginning with the 2017 tax year unless the district's governing body adopted a property tax rate for the school district for the 2017 tax year before the bill's effective date, in which case the provisions apply to the property tax rate of that school district beginning with the 2018 tax year, and the law in effect when the tax rate was adopted applies to the 2017 tax year with respect to that school district.

C.S.H.B. 1496 repeals Section 3.005(d), Election Code.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, the 91st day after the last day of the legislative session.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 1496 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED

SECTION 1. Section 26.08(b), Tax Code, is amended.

No equivalent provision.

No equivalent provision.

SECTION 2. (a) The change in law made by this Act applies to the ad valorem tax rate of a school district beginning with the 2017 tax year, except as provided by Subsection (b) of this section.

(b) If the governing body of a school district adopted an ad valorem tax rate for the school district for the 2017 tax year before the effective date of this Act, the change in law made by this Act applies to the ad valorem tax rate of that school district beginning with the 2018 tax year, and the law in effect when the tax rate was adopted applies to the 2017 tax year with respect to that school district.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect on the 91st day after the last day of the legislative session.

HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Same as introduced version.

SECTION 2. Section 3.005(a), Election Code, is amended to read as follows:

(a) Except as provided by Subsection [~~Subsections~~] (c) [~~and—(d)~~], an election ordered by an authority of a political subdivision shall be ordered not later than the 62nd day before election day.

SECTION 3. Section 3.005(d), Election Code, is repealed.

SECTION 4. Same as introduced version.

SECTION 5. Same as introduced version.