

BILL ANALYSIS

Senate Research Center

S.B. 1318
By: Shapiro
Finance
4-22-97
As Filed

DIGEST

Currently, the cost of an attendance credit is equal to the greater of a school district's total tax revenue per student in weighted average daily attendance for the school year for which the contract is executed or the amount of the statewide's district's total tax revenue per student in weighted daily attendance for the school year preceding the school year for which the contract is executed. S.B. 1318 would replace the total tax revenue, which is the product of debt service and maintenance and operation, with maintenance and operations tax revenue.

PURPOSE

As proposed, S.B. 1318 amends the formula used to compute an attendance credit in a school district to base the formula on maintenance and operations tax revenue.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 41.093, Education Code, to provide that the cost of each credit is an amount equal to the greater of the amount of the district's maintenance and operations tax revenue, rather than the district's total tax revenue, per student in weighted average daily attendance for the school year for which the contract is executed; or the amount of the statewide district average of maintenance and operations tax revenue, rather than total tax revenue, per student in weighted daily attendance for the school year preceding the school year for which the contract is executed.

SECTION 2. Provides that this Act applies beginning with the 1997-1998 school year.

SECTION 3. Emergency clause.
Effective date: upon passage.