

BILL ANALYSIS

Senate Research Center

H.B. 2075
By: Hochberg (Cain)
Economic Development
5/13/1999
Engrossed

DIGEST

Currently, some taxpayers and school districts argue that informational notices about proposed property tax rates and school district budgets are difficult to understand and fail to provide sufficient advance notice and information. H.B. 2075 sets forth provisions requiring a school district to provide public notice before adopting a proposed budget and tax rate.

PURPOSE

As proposed, H.B. 2075 sets forth provisions requiring a school district to provide public notice before adopting a proposed budget and tax rate.

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 44.004, Education Code, as follows:

Sec. 44.004. New heading: NOTICE OF BUDGET AND TAX RATE MEETING; BUDGET ADOPTION. Requires the school board president to provide for the publication of notice of the budget and proposed tax rate meeting. Sets forth requirements and provisions for the notice of a public meeting to discuss and adopt the budget and proposed tax rate. Requires the comptroller, by rule, to prescribe the language and format of the notice. Provides that a notice is not valid if it does not conform to a prescribed format. Deletes text regarding publication. Makes conforming changes.

SECTION 2. Amends Section 26.05(d), Tax Code, to set forth conditions regarding taxing units which affect a governing body's adoption of a certain tax rate.

SECTION 3. Amends Section 26.06, Tax Code, by adding Subsection (g), to provide that this section does not apply to a school district. Requires a school district to provide required notice of a public meeting on a tax increase.

SECTION 4. Effective date: September 1, 1999.

SECTION 5. Emergency clause.