

BILL ANALYSIS

Senate Research Center

H.B. 98
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Education
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Engrossed

DIGEST

Currently, most school districts begin school in August or July. The timing of the fiscal year often coincides with the fall opening of the district. This means that the budget for the year is often adopted after the school year starts. Modifying the fiscal year calendar will keep the district from having to contend with both issues simultaneously. H.B. 98 sets the fiscal year for school districts to begin on July 1 of each year.

PURPOSE

As proposed, H.B. 98 sets the fiscal year for school districts to begin on July 1 of each year.

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 Subchapter A, Chapter 44, Education Code, by adding Section 44.0011, as follows:

Sec. 44.0011. FISCAL YEAR. Establishes that the fiscal year of a school district begins on July 1 of each year.

SECTION 2. Amends Section 26.01, Tax Code, by adding Subsection (d), to require the chief appraiser to prepare and certify, by June 15, to the assessor of each school district participating in the appraisal district an estimate of the taxable value of school district property. Requires the chief appraiser to assist each school district in determining values of school district property for the district's budgetary purposes.

SECTION 3. Provides that a school district's fiscal year that begins in 2001 ends July 31, 2002. Requires a school district with a fiscal year that would have ended on another date in 2002 to take action before July 1, 2002, to conform to Section 44.0011, Education Code, as added by this Act.

SECTION 4. Effective date: September 1, 2001.

SECTION 5. Emergency clause.